

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

| DATE | NAME | TITLE | CATEGORY | DESCRIPTION OF ACTIVITY | HOURS | RATE | TOTAL |
|----------|---------------------------|------------------|---|---|-------|--------|----------|
| 03/03/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Cleared the corporate accounting review notes | 3.1 | 480.00 | 1,488.00 |
| 03/03/06 | GROZDANOVSKI, NATALI | ASSOCIATE | AUDIT PROCEDURES ON INCOME TAXES | Reviewed country reports for Attachment H inclusion and sent reminder email to certain international team members to submit missing attachment | 2.4 | 100.00 | 240.00 |
| 03/03/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Created open items list for 2Q05 Journal Entries for Delphi review | 1.4 | 270.00 | 378.00 |
| 03/03/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Spoke with Linda Hamlet, Indirect Purchasing Manager, regarding Headquarter's Expenditure cycle | 0.9 | 280.00 | 252.00 |
| 03/03/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Updated financial systems work papers based on discussion with M Whiteman | 3.1 | 280.00 | 868.00 |
| 03/03/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR AHG | Reviewed testing procedures performed at Electronics and Safety related to Automotive Holdings Group account balances | 3.6 | 240.00 | 864.00 |
| 03/03/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Recalculated 12/31/05 AR reconciliation | 1.1 | 280.00 | 308.00 |
| 03/03/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed Elimination of Intercompany Profit, 10k Inventory Footnote Support, 10K Other Income Footnote Support, Calculation & Recording of Minority Interest Liability, and Elimination of Allied Accounts Receivable and Accounts Payable process memos. | 1.0 | 360.00 | 360.00 |
| 03/03/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared interest expense reconciliation workpaper | 2.4 | 200.00 | 480.00 |
| 03/03/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in conversation with client re: environmental conditions report for one selection | 0.2 | 270.00 | 54.00 |
| 03/03/06 | BRENMAN, MILANA | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed supporting documentation received and followed up on outstanding items in accounts receivable testing | 3.5 | 240.00 | 840.00 |
| 03/03/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Met with Sharon Thomas, Accounts Payable Analyst, regarding Headquarter's Expenditure cycle | 1.7 | 280.00 | 476.00 |
| 03/03/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Created foreign exchange support tickmark template | 1.8 | 240.00 | 432.00 |
| 03/03/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Set up and prepared for status meeting with Steering personnel | 0.6 | 270.00 | 162.00 |
| 03/03/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed Delphi headquarters stock incentive compensation rollforward with S. Kapplar | 1.3 | 200.00 | 260.00 |
| 03/03/06 | FLEMING, KATHERINE EVELYN | MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed status of headquarters items to prepare for senior/manager meeting. | 0.8 | 390.00 | 312.00 |
| 03/03/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Prepared for meeting with D. Bayless on Friday | 1.2 | 525.00 | 630.00 |
| 03/03/06 | THOMAS, DANIEL JOSEPH | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed US pension disclosures for phi - three plans | 1.0 | 490.00 | 490.00 |
| 03/03/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Closed notes re: intercompany derivative status for Delphi derivatives | 2.1 | 240.00 | 504.00 |
| 03/03/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed AR Aging reconciliation | 0.8 | 280.00 | 224.00 |
| 03/03/06 | COULTER, STEPHEN J | PARTNER | TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS | Attended conference call with B. Plumb, B. Steiner, D. Olmore, D&T general counsel to discuss information related to balances at spin off from GM | 1.0 | 670.00 | 670.00 |
| 03/03/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with A. Bacarella, K. Urek, and C. Alsager re: senior preparation for Saturday update meeting | 0.6 | 270.00 | 162.00 |
| 03/03/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Prepared for and attended planning meeting for Electronics and Safety audit | 0.9 | 390.00 | 351.00 |
| 03/03/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in conversation with client re: Mexico finance center charge process | 0.4 | 270.00 | 108.00 |
| 03/03/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Prepared for and discussed receivable reconciling items | 1.1 | 390.00 | 429.00 |
| 03/03/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Participated in status meeting S. Szalony, D. Moyer, K. Fleming, B. Plumb and M. Crowley re: financial audit. | 1.1 | 650.00 | 715.00 |

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|----------|--------------------------|------------------|---|---|-------|--------|----------|
| 03/03/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed with C. Alsager open items list to be delivered to Delphi | 0.6 | 270.00 | 162.00 |
| 03/03/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed status of inventory control activities for operating effectiveness | 0.8 | 480.00 | 384.00 |
| 03/03/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared for and attended meeting with client and D Moyer in regards to all outstanding issues to date for Delphi Product Service Solutions | 0.5 | 270.00 | 135.00 |
| 03/03/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared for and attended meeting with client in regards to the vehicle electronics excess and obsolete analysis preparation for Delphi Product Service Solutions | 1.3 | 270.00 | 351.00 |
| 03/03/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Participated in status update meeting with partners and managers | 1.0 | 650.00 | 650.00 |
| 03/03/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Created open items list for 1Q05 Journal Entries for Delphi review | 1.6 | 270.00 | 432.00 |
| 03/03/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Returned phone calls regarding headquarter's expenditure cycle follow-ups | 0.5 | 280.00 | 140.00 |
| 03/03/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed fixed assets business process fieldwork at Saginaw | 1.7 | 480.00 | 816.00 |
| 03/03/06 | AUGHTON, JEFFERY S | PARTNER | INTERNAL CONTROL TESTING | Reviewed status of control audit procedures and current findings. | 1.9 | 650.00 | 1,235.00 |
| 03/03/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Met with J Sandora to discuss Elim of Intercompany Profit, 10k Inventory Footnote Support, 10K Other Income Footnote Support, Calculation & Recording of Minority Interest Liability, and Elimination of Allied Accounts Receivable and Accounts Payable. | 1.5 | 360.00 | 540.00 |
| 03/03/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Generated open item work paper sign off list to senior | 0.5 | 280.00 | 140.00 |
| 03/03/06 | NELLIS, AMANDA MARIE | ASSOCIATE | AUDIT PROCEDURES ON INCOME TAXES | Attended meeting with R. Favor re: 2005 income tax contingency & rate rec | 1.0 | 295.00 | 295.00 |
| 03/03/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Discussed benefit liability follow up questions with B. Murray | 0.5 | 270.00 | 135.00 |
| 03/03/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the corporate accounting control walkthroughs | 2.4 | 480.00 | 1,152.00 |
| 03/03/06 | MILLER, ASHLEY ELAINE | SENIOR ASSOCIATE | AUDIT PROCEDURES ON INCOME TAXES | Reviewed responses from N. Lavigne and J. Erickson regarding open non-US income tax items | 1.8 | 390.00 | 702.00 |
| 03/03/06 | OLMORE, DAVID S | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Attended conference call with B. Plumb, B. Steiner, S. Coulter, D&T general counsel to discuss information related to balances at spin off from GM | 1.0 | 450.00 | 450.00 |
| 03/03/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Documented actuary valuations received for Delphi benefit liabilities as of year end | 0.6 | 270.00 | 162.00 |
| 03/03/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed staff schedules to align open work to be completed | 1.0 | 480.00 | 480.00 |
| 03/03/06 | CROWLEY, MARK J | PARTNER | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Reviewed other assets section of the Thermal and Interior division workpapers | 1.8 | 650.00 | 1,170.00 |
| 03/03/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Discussed Hyperion testing strategy with C Synder and J Green. | 0.5 | 360.00 | 180.00 |
| 03/03/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Continued documenting testing of Fixed Assets | 2.2 | 290.00 | 638.00 |
| 03/03/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Performed inventory reserve analysis | 4.0 | 280.00 | 1,120.00 |
| 03/03/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Agreed sales testing documentation to SAP for accuracy. | 2.0 | 200.00 | 400.00 |
| 03/03/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Prepared for and attended consultation discussion re: Energy and Chassis inventory workpapers | 1.4 | 450.00 | 630.00 |
| 03/03/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and participated in audit status meeting with partners and managers | 1.3 | 490.00 | 637.00 |
| 03/03/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Documented sales testing documentation and reviewed for accuracy. | 4.0 | 200.00 | 800.00 |
| 03/03/06 | STRZEMPEK, ERIC MATTHEW | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Created open items list for all control testing up to date | 2.1 | 280.00 | 588.00 |
| 03/03/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Updated walkthrough documentation workpapers for headquarters financial reporting | 2.0 | 360.00 | 720.00 |

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|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/03/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on cut off testing for liabilities (pre and post petition) | 1.8 | 200.00 | 360.00 |
| 03/03/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented Posting Entries testing results. | 0.5 | 360.00 | 180.00 |
| 03/03/06 | SZALONY, SCOTT P | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Prepared for and attended weekly manager and partner meeting re: status of the divisional and consolidated audit procedures | 1.0 | 440.00 | 440.00 |
| 03/03/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Analyzed variance of Income Statement Production vs. Sales | 1.6 | 270.00 | 432.00 |
| 03/03/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Performed testing of headquarters financial reporting controls | 3.0 | 360.00 | 1,080.00 |
| 03/03/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented Elimination of Intercompany Profit walkthrough. | 1.0 | 360.00 | 360.00 |
| 03/03/06 | TANIELIAN, KEVORK KRIKOR | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Consolidated open items list for 3/2/2006 | 3.0 | 290.00 | 870.00 |
| 03/03/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented Commercial Paper and Money Market testing results. | 2.0 | 360.00 | 720.00 |
| 03/03/06 | MILLER, ASHLEY ELAINE | SENIOR ASSOCIATE | AUDIT PROCEDURES ON INCOME TAXES | Discussed tax basis balance sheet adjustment meeting with D. Moyer, R. Favor, and J. Urbaniak | 0.4 | 390.00 | 156.00 |
| 03/03/06 | SZALONY, SCOTT P | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Prepared for and attended meeting with D. Moyer and K. Fleming re: senior and staff workload and allocation of responsibilities | 1.0 | 440.00 | 440.00 |
| 03/03/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Drafted, "Issues Report," for L. Tropea regarding Headquarter's Expenditure cycle | 1.0 | 280.00 | 280.00 |
| 03/03/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Finalized documentation for construction work in progress workpapers for Energy & Chassis | 1.1 | 200.00 | 220.00 |
| 03/03/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DPSS | Prepared for and attended meeting with J Badie and client in regards to open items at Delphi Product and Service Solutions | 0.5 | 490.00 | 245.00 |
| 03/03/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Performed inventory costing testing | 3.5 | 280.00 | 980.00 |
| 03/03/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed explanation from S. Reinhart, Manager | 0.5 | 280.00 | 140.00 |
| 03/03/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented first environmental selection status corroboration with lawyer reports | 2.6 | 270.00 | 702.00 |
| 03/03/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed issues re: interest expense testing | 2.2 | 200.00 | 440.00 |
| 03/03/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Continued documenting testing of Safeguarding of Assets - Northfield | 1.1 | 290.00 | 319.00 |
| 03/03/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed United Auto workers training fund accounts with Delphi staff | 0.9 | 240.00 | 216.00 |
| 03/03/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed analytical review workpaper for 2005 audit of derivatives for Headquarters | 1.2 | 200.00 | 240.00 |
| 03/03/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures | 0.5 | 525.00 | 262.50 |
| 03/03/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Updated testing workpapers for headquarters financial reporting | 3.8 | 360.00 | 1,368.00 |
| 03/03/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Reviewed support provided by client in regards to vehicle and consumer electronics warranty reserve credits issued at Delphi Product Service Solutions | 0.7 | 270.00 | 189.00 |
| 03/03/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Received inventory internal controls audit from the Inventory team | 0.8 | 525.00 | 420.00 |
| 03/03/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY | Created comparison workpaper for consolidated journal vouchers | 1.2 | 240.00 | 288.00 |
| 03/03/06 | URBANIAK, JULIE JOHNSON | MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Discussed tax basis balance sheet adjustment meeting with D. Moyer, R. Favor, and A. Miller | 0.4 | 525.00 | 210.00 |
| 03/03/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Attended meeting with D. Bayless on progress of internal controls audit | 1.3 | 525.00 | 682.50 |
| 03/03/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed the list of open items | 0.3 | 280.00 | 84.00 |
| 03/03/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Recalculated 9/30/05 AR reconciliation | 1.0 | 280.00 | 280.00 |

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|----------|---------------------------|------------------|---|---|-------|--------|----------|
| 03/03/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DPSS | Prepared for and attended meeting with D Moyer in regards to accrued expenses and inventory reserve review notes for Delphi Product and Service Solutions | 0.6 | 490.00 | 294.00 |
| 03/03/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Provided Electronics and Safety audit team priced inventory listing | 1.3 | 270.00 | 351.00 |
| 03/03/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Performed testing of fixed assets for Thermal and Interior | 3.8 | 390.00 | 1,482.00 |
| 03/03/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared for and attended meeting with client in regards to inventory expense fluctuations at | 0.6 | 270.00 | 162.00 |
| 03/03/06 | SASSO, ANTHONY V | DIRECTOR | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Provided LSTC inquiries on property taxes and reserves | 0.6 | 670.00 | 402.00 |
| 03/03/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Met with client management to discuss treasury documents | 0.8 | 290.00 | 232.00 |
| 03/03/06 | GROZDANOVSKI, NATALI | ASSOCIATE | GOVERNMENTAL REPORTS | Researched and corrected data on 4th quarter BE-577 | 1.7 | 75.00 | 127.50 |
| 03/03/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Met with H Frank and documented intercompany loan testing follow up items | 2.3 | 280.00 | 644.00 |
| 03/03/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR AHG | Met with client re: sales, general and administrative costs related to Automotive Holdings Group | 0.5 | 240.00 | 120.00 |
| 03/03/06 | MILLER, ASHLEY ELAINE | SENIOR ASSOCIATE | AUDIT PROCEDURES ON INCOME TAXES | Discussed tax basis balance sheet adjustments with J. Erickson, N. Lavigne, and J. Urbaniak | 0.6 | 390.00 | 234.00 |
| 03/03/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Met with J Lamb to discuss Posting Entries testing results. | 0.5 | 360.00 | 180.00 |
| 03/03/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR AHG | Discussed trial balance questions with Deloitte staff | 1.1 | 240.00 | 264.00 |
| 03/03/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed list of 1Q05 Journal Entries for completeness | 1.4 | 270.00 | 378.00 |
| 03/03/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Responded to voice mail and e-mail messages | 2.5 | 650.00 | 1,625.00 |
| 03/03/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed Deloitte hard copies obtained from client and determine if documents are signed off by reviewer | 0.8 | 280.00 | 224.00 |
| 03/03/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR STEERING | Reviewed Steering fixed asset workpapers | 1.1 | 490.00 | 539.00 |
| 03/03/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Initiated review of managements testing of Energy and Chassis inventory | 1.4 | 450.00 | 630.00 |
| 03/03/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented Recording Int on Delphi Corp Debt testing results. | 1.0 | 360.00 | 360.00 |
| 03/03/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Prepared for and held meeting with R. Hoffman regarding special tools policy | 2.6 | 390.00 | 1,014.00 |
| 03/03/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Completed review of Saginaw Treasury workpapers | 0.7 | 450.00 | 315.00 |
| 03/03/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Participated in engagement status session and staffing scheduling needs with L. Tropea | 0.5 | 650.00 | 325.00 |
| 03/03/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on repair and maintenance expense testing review notes | 1.4 | 200.00 | 280.00 |
| 03/03/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed global deficiency report for internal controls audit | 0.8 | 525.00 | 420.00 |
| 03/03/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed open items list for Aftermarket and Saginaw. | 0.6 | 650.00 | 390.00 |
| 03/03/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed and discussed classification of pre-petition accruals with T. Sasso | 0.6 | 390.00 | 234.00 |
| 03/03/06 | DAVINE, CHRISTINE Q | PARTNER | AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY | Provided consultation on SEC reporting issues. | 0.5 | 675.00 | 337.50 |
| 03/03/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Reviewed support provided by client in regards to accrued expense promotion expense testing and summary for Delphi Product Service Solutions | 1.4 | 270.00 | 378.00 |
| 03/03/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Finalized testing for sales terms on specific product lines for Thermal and Interior | 0.8 | 270.00 | 216.00 |
| 03/03/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Revised documentation for fixed assets impairment rollforward for Energy & Chassis | 1.7 | 200.00 | 340.00 |
| 03/03/06 | NELLIS, AMANDA MARIE | ASSOCIATE | AUDIT PROCEDURES ON INCOME TAXES | Prepared and reviewed the 2005 income tax contingency | 2.3 | 295.00 | 678.50 |

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|----------|--------------------------|------------------|---|---|-------|--------|----------|
| 03/03/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Participated in discussion with T. Wilkes, Delphi Internal Audit regarding roll forward template | 0.3 | 280.00 | 84.00 |
| 03/03/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Completed review of Thermal and Interior Expenditure workpapers | 3.3 | 450.00 | 1,485.00 |
| 03/03/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented accumulated translation adjustment for Delphi derivatives. | 1.5 | 240.00 | 360.00 |
| 03/03/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Met with C Snyder re: treasury foreign exchange, commodity, and inter-company loan control testing with H Frank | 0.9 | 280.00 | 252.00 |
| 03/03/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed Expenditure cycle review notes for headquarter's walkthroughs | 1.4 | 280.00 | 392.00 |
| 03/03/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Tested Consignment inventory | 2.5 | 280.00 | 700.00 |
| 03/03/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed open item requests with fixed assets supervisor | 0.9 | 270.00 | 243.00 |
| 03/03/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Performed testing of Thermal and Interior administrative expenses | 3.8 | 270.00 | 1,026.00 |
| 03/03/06 | STEINER, ROBERT C JR | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed risk management program partner memos from full scope units | 2.5 | 670.00 | 1,675.00 |
| 03/03/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Performed testing of revenue for Thermal and Interior | 3.6 | 390.00 | 1,404.00 |
| 03/03/06 | CROWLEY, MARK J | PARTNER | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Reviewed warranty section of Thermal and Interior workpapers | 1.5 | 650.00 | 975.00 |
| 03/03/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed and reviewed interest expense schedule from client with Hyperion information pulls | 1.7 | 200.00 | 340.00 |
| 03/03/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR AHG | Reviewed the coverage of testing at the home divisions for automotive holdings group trial balances | 1.7 | 440.00 | 748.00 |
| 03/03/06 | NELLIS, AMANDA MARIE | ASSOCIATE | AUDIT PROCEDURES ON INCOME TAXES | Reviewed the 2005 income tax contingency | 3.9 | 295.00 | 1,150.50 |
| 03/03/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed process descriptions and compiled independent request list for Inventory cycle | 3.1 | 280.00 | 868.00 |
| 03/03/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Participated in senior update meeting re: remaining open areas and division of work load | 0.6 | 270.00 | 162.00 |
| 03/03/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Prepared workpapers for nonproductive inventory analysis performed by Automotive Holdings Groups plants in Alabama | 1.7 | 240.00 | 408.00 |
| 03/03/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed fixed asset additions testing for Energy & Chassis | 1.5 | 270.00 | 405.00 |
| 03/03/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared Revenue cycle test templates | 1.2 | 290.00 | 348.00 |
| 03/03/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | INTERNAL CONTROL TESTING | Attended scheduling meeting regarding internal control testing with Sarbanes testing team | 0.4 | 280.00 | 112.00 |
| 03/03/06 | TANIELIAN, KEVORK KRIKOR | ASSOCIATE | INTERNAL CONTROL TESTING | Prepared and attended consolidation discussion re: Packard workpapers | 1.0 | 290.00 | 290.00 |
| 03/03/06 | JIAN, SHULING | ASSOCIATE | AUDIT PROCEDURES PLANNING AND DEVELOPMENT | Wrote the documentation for the selections for income statement accounts for the first three quarters in the sap system | 2.4 | 280.00 | 672.00 |
| 03/03/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR STEERING | Prepared for and participated in conference call for Steering open audit items | 1.1 | 490.00 | 539.00 |
| 03/03/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in conversation with client re: technology development charges for Mexico finance center | 0.4 | 270.00 | 108.00 |
| 03/04/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Discussed testing progress with manager | 0.8 | 290.00 | 232.00 |
| 03/04/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Created responsibility listing for manager review | 0.2 | 270.00 | 54.00 |
| 03/04/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed general computer controls workpapers for the Auburn Hills data center - information systems operations | 1.2 | 525.00 | 630.00 |
| 03/04/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed staff scheduling with A. Bacarella | 0.4 | 270.00 | 108.00 |

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| DATE | NAME | TITLE | CATEGORY | DESCRIPTION OF ACTIVITY | HOURS | RATE | TOTAL |
|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/04/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Evaluated evidence provided and documented results of testing for property tax liabilities at Thermal and Interior | 1.8 | 270.00 | 486.00 |
| 03/04/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Added documentation to address manager review notes for the Delphi Steering division | 2.5 | 270.00 | 675.00 |
| 03/04/06 | NEUENSCHWANDER, JEFFRY A | PARTNER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed transfer pricing documentation binders | 3.5 | 750.00 | 2,625.00 |
| 03/04/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Completed Thermal and Interior joint venture investments model audit program | 1.4 | 200.00 | 280.00 |
| 03/04/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Answered questions re: business cycle testing at Electronics and Safety & Packard | 0.4 | 480.00 | 192.00 |
| 03/04/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed general computer controls workpapers for the Auburn Hills data center - Database change control | 1.1 | 525.00 | 577.50 |
| 03/04/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed 2005 Accumulated Translation Adjustments | 0.5 | 270.00 | 135.00 |
| 03/04/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Added 12/31/04 standard tickmarks to property workpapers for Automotive Holdings Group | 0.3 | 270.00 | 81.00 |
| 03/04/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Added documentation to year end receivable reconciliation for Steering division | 1.4 | 270.00 | 378.00 |
| 03/04/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented the treasury financial systems controls in audit system 2 | 3.3 | 280.00 | 924.00 |
| 03/04/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared open items listing for all areas of the audit | 0.3 | 270.00 | 81.00 |
| 03/04/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the treasury foreign exchange hedge designation control testing | 0.8 | 480.00 | 384.00 |
| 03/04/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for fourth quarter analytical review and confirmation reconciliation for 2005 audit of derivatives for Headquarters | 1.3 | 200.00 | 260.00 |
| 03/04/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR AHG | Documented sales, general and administrative expense support provided by client for Automotive Holdings Group | 2.5 | 240.00 | 600.00 |
| 03/04/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Prepared non productive inventory analysis for Delphi Steering division | 1.7 | 240.00 | 408.00 |
| 03/04/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Documented 2004 foreign pension in USD disclosure sheet | 3.3 | 200.00 | 660.00 |
| 03/04/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Performed testing of revenue for Thermal and Interior | 2.9 | 390.00 | 1,131.00 |
| 03/04/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed 2005 income tax contingency analysis | 2.1 | 525.00 | 1,102.50 |
| 03/04/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the treasury intercompany trade confirm control testing | 1.6 | 480.00 | 768.00 |
| 03/04/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Documented fixed asset impairment rollforward for Energy & Chassis with information received from fixed asset manager | 1.7 | 200.00 | 340.00 |
| 03/04/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Cleared testing review notes for the headquarter's expenditure cycle | 3.0 | 280.00 | 840.00 |
| 03/04/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Cleared walkthrough review notes for the headquarter's expenditure cycle | 3.0 | 280.00 | 840.00 |
| 03/04/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared workpapers for United Auto Workers training fund accounts for headquarters division | 1.9 | 240.00 | 456.00 |
| 03/04/06 | CROWLEY, MARK J | PARTNER | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Reviewed warranty and other accruals workpapers related to Thermal and Interior division | 3.0 | 650.00 | 1,950.00 |
| 03/04/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Began review of HQ commodity selections | 3.9 | 270.00 | 1,053.00 |
| 03/04/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Performed testing of headquarters financial reporting controls | 2.0 | 360.00 | 720.00 |
| 03/04/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Independently tested control activities within the fixed asset cycle of the Energy and Chassis Division for which Deloitte was unable to re-perform the test procedures conducted by management. | 3.1 | 290.00 | 899.00 |
| 03/04/06 | STRZEMPEK, ERIC MATTHEW | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Updated open items listing for all control testing to date | 2.9 | 280.00 | 812.00 |
| 03/04/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Documented testing results of Thermal and Interior manufacturing absorption accounts | 2.9 | 270.00 | 783.00 |

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|----------|---------------------------|------------------|---|--|-------|--------|----------|
| 03/04/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY | Documentation of consolidated journal voucher testing | 0.9 | 240.00 | 216.00 |
| 03/04/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in update meeting with seniors and managers of team | 0.7 | 270.00 | 189.00 |
| 03/04/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared analysis of accrued payroll liabilities for Delphi Headquarters division | 0.5 | 240.00 | 120.00 |
| 03/04/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Answered questions re: business cycle testing at Saginaw | 1.0 | 480.00 | 480.00 |
| 03/04/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed fixed assets additions testing for Energy & Chassis | 1.2 | 270.00 | 324.00 |
| 03/04/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES PLANNING AND DEVELOPMENT | Documented the client support for vehicle electronics excess and obsolete analysis for year-end at Delphi Product and Service Solutions | 2.4 | 270.00 | 648.00 |
| 03/04/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Closed notes re: Delphi foreign exchange outstanding trade listing | 2.1 | 240.00 | 504.00 |
| 03/04/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Documented benefit liability detail testing procedures for the incurred but not reported | 0.4 | 270.00 | 108.00 |
| 03/04/06 | JIAN, SHULING | ASSOCIATE | SAS 99 / JOURNAL ENTRY TESTING | Reviewed the selections, compared the number of journal entry lines in tab 10a and the program 23 and generated the selections for the fourth quarter for the sap system | 3.4 | 280.00 | 952.00 |
| 03/04/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Continued documentation of testing of safeguarding of assets | 0.8 | 290.00 | 232.00 |
| 03/04/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Prepared analysis of inventory subaccounts for Saginaw Steering division | 1.8 | 240.00 | 432.00 |
| 03/04/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Organized derivative confirmations in order to prepare for testing | 0.7 | 200.00 | 140.00 |
| 03/04/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Reviewed joint venture audit procedures for Thermal and Interior | 2.4 | 390.00 | 936.00 |
| 03/04/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed general computer controls workpapers for the Auburn Hills data center - System Software information security | 2.6 | 525.00 | 1,365.00 |
| 03/04/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed open item requests with fixed assets supervisor | 0.6 | 270.00 | 162.00 |
| 03/04/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented legal audit procedures related to significant matters | 3.0 | 390.00 | 1,170.00 |
| 03/04/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Updated testing workpapers for headquarters financial reporting | 1.5 | 360.00 | 540.00 |
| 03/04/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Reviewed information received for Automotive Holdings Group | 0.2 | 270.00 | 54.00 |
| 03/04/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Attended weekly senior/manager meeting | 0.7 | 270.00 | 189.00 |
| 03/04/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures | 0.4 | 525.00 | 210.00 |
| 03/04/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Assessed adequacy of test procedures performed by management on fixed asset cycle for Energy and Chassis Division to determine whether reliance can be taken. | 1.6 | 290.00 | 464.00 |
| 03/04/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the treasury foreign exchange trade confirm control testing | 1.3 | 480.00 | 624.00 |
| 03/04/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed status of business cycle testing and aligned staff to open items | 2.5 | 480.00 | 1,200.00 |
| 03/04/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Filled out model audit program re: updated interim procedures and confirmation reconciliations | 2.7 | 200.00 | 540.00 |
| 03/04/06 | STRZEMPEK, ERIC MATTHEW | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Cleared review notes for expedite cycle testing | 3.9 | 280.00 | 1,092.00 |
| 03/04/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed Accumulated Translation Adjustments with A. Bacarella | 0.6 | 270.00 | 162.00 |
| 03/04/06 | JIAN, SHULING | ASSOCIATE | AUDIT PROCEDURES PLANNING AND DEVELOPMENT | Wrote the selection procedures for the fourth quarter for the sap system | 0.7 | 280.00 | 196.00 |

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|----------|-----------------------|------------------|---|---|-------|--------|----------|
| 03/04/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and attended senior and manager Delphi audit status update meeting | 0.7 | 270.00 | 189.00 |
| 03/04/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Continued documenting testing of fixed assets | 1.2 | 290.00 | 348.00 |
| 03/04/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed list of 3Q05 Journal Entries for completeness | 1.4 | 270.00 | 378.00 |
| 03/04/06 | THOMAS, DANIEL JOSEPH | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviews US pension disclosures for main plans | 3.9 | 490.00 | 1,911.00 |
| 03/04/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed list of 4Q05 Journal Entries for completeness | 1.2 | 270.00 | 324.00 |
| 03/04/06 | JIAN, SHULING | ASSOCIATE | AUDIT PROCEDURES PLANNING AND DEVELOPMENT | Wrote the documentation for the selections for the sales and cost of sales accounts | 2.4 | 280.00 | 672.00 |
| 03/04/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Updated documentation and closed review notes for operating expense testing at the Thermal and Interior division | 1.7 | 270.00 | 459.00 |
| 03/04/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed e-mail re: Delphi business process testing | 0.5 | 480.00 | 240.00 |
| 03/04/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Created questions for foreign pension items that could not be agreed to actuarial report provided | 2.1 | 200.00 | 420.00 |
| 03/04/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed commodity outstanding trade reconciliation | 1.3 | 270.00 | 351.00 |
| 03/04/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with C. Alsager re: staff scheduling | 0.4 | 270.00 | 108.00 |
| 03/04/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Reviewed testing at Saginaw and Thermal & Interior divisions to determine appropriate coverage of Automotive Holdings Group | 2.1 | 270.00 | 567.00 |
| 03/04/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Documented dpss findings to date | 0.8 | 290.00 | 232.00 |
| 03/04/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Tied out confirmations for 2005 audit of derivatives for Headquarters | 2.7 | 200.00 | 540.00 |
| 03/04/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed 2004 income tax provision | 1.1 | 525.00 | 577.50 |
| 03/04/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Continued documentation of testing of Treasury | 0.6 | 290.00 | 174.00 |
| 03/04/06 | JIAN, SHULING | ASSOCIATE | AUDIT PROCEDURES PLANNING AND DEVELOPMENT | Wrote the documentation for the selections for the cost of sales accounts for plant 129 and 132 | 2.8 | 280.00 | 784.00 |
| 03/04/06 | THOMAS, DANIEL JOSEPH | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed US pension disclosures for asec,dms,dds | 3.9 | 490.00 | 1,911.00 |
| 03/04/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the headquarter financial reporting, defining the closing process area, walkthrough testing | 0.9 | 480.00 | 432.00 |
| 03/04/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Updated documentation and closed review notes on accrued liabilities for Thermal and Interior | 1.3 | 270.00 | 351.00 |
| 03/04/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed supporting documentation for negative special tools selections for 2005 audit of Energy & Chassis | 1.8 | 200.00 | 360.00 |
| 03/04/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Met with engagement seniors and managers re: audit status update and outlook for the next week | 0.7 | 270.00 | 189.00 |
| 03/04/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Prepared list of responsibilities for manager review for Energy & Chassis | 0.5 | 270.00 | 135.00 |
| 03/04/06 | SZALONY, SCOTT P | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Prepared for and attended weekly senior and manager audit status and update meeting | 1.0 | 440.00 | 440.00 |
| 03/04/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES PLANNING AND DEVELOPMENT | Documented capitalized freight audited support for Delphi Product and Service Solutions | 0.8 | 270.00 | 216.00 |

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|----------|---------------------------|------------------|---|--|-------|--------|----------|
| 03/04/06 | FLEMING, KATHERINE EVELYN | MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Participated in weekly status meeting with D. Moyer, S. Szalony, J. Badie, A. Bacarella, D. Ralbusky, K. Urek, C. Alsager and S. Lovelady | 0.7 | 390.00 | 273.00 |
| 03/04/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Prepared manual workpapers for headquarters financial reporting controls | 2.0 | 360.00 | 720.00 |
| 03/04/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Compiled spreadsheet of core team testing deficiencies for D. Bayless | 2.0 | 525.00 | 1,050.00 |
| 03/04/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Assessed adequacy of test procedures performed by management on fixed asset cycle for Energy and Chassis Division to determine whether reliance can be taken. | 2.1 | 290.00 | 609.00 |
| 03/04/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR AHG | Documented bad debt expense support provided by client for Automotive Holdings Group | 1.9 | 240.00 | 456.00 |
| 03/04/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed design deficiency listing for Saginaw and Thermal and Interior | 1.7 | 480.00 | 816.00 |
| 03/04/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Updated open item list for Automotive holdings Group | 0.4 | 270.00 | 108.00 |
| 03/04/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed warranty expense for fiscal year 2005 for Energy & Chassis | 0.4 | 270.00 | 108.00 |
| 03/04/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed debt documentation by reviewing titles and descriptions on all workpapers being tested | 2.9 | 200.00 | 580.00 |
| 03/04/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented foreign exchange position and approval sheets | 2.3 | 240.00 | 552.00 |
| 03/04/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Answered questions re: Delphi Product & Service Solution fixed assets business cycle | 0.9 | 480.00 | 432.00 |
| 03/04/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Documented Energy and Chassis quarterly review for sales accounts | 2.1 | 240.00 | 504.00 |
| 03/04/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Updated open item list for Energy & Chassis | 0.8 | 270.00 | 216.00 |
| 03/04/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Continued documentation of testing of employee cost | 1.1 | 290.00 | 319.00 |
| 03/04/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed schedule H e-mails from Deloitte member firms | 1.1 | 525.00 | 577.50 |
| 03/04/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Cleared closed review notes re: tooling for the Steering division | 0.8 | 270.00 | 216.00 |
| 03/04/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with S. Lovelady re: accumulated translation adjustment testing | 0.6 | 270.00 | 162.00 |
| 03/04/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Provided more evidence for control notes in foreign exchange. | 2.6 | 280.00 | 728.00 |
| 03/04/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Performed testing of fixed assets for Thermal and Interior | 3.2 | 390.00 | 1,248.00 |
| 03/04/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Participated in weekly senior and manager update meeting | 0.7 | 270.00 | 189.00 |
| 03/04/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Attended meeting with D Moyer, S Salzony, K Flemming, D Ralbusky, K Urek, A Bacarella, C Alsager, and S Lovelady regarding audit status update for the entire Delphi audit | 0.7 | 270.00 | 189.00 |
| 03/04/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the headquarter financial reporting walkthrough testing for evaluating non-routine transactions | 2.0 | 480.00 | 960.00 |
| 03/04/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed November 2005 deferred tax analysis | 1.7 | 525.00 | 892.50 |
| 03/04/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Prepared prepaid assets workpapers for Steering division | 1.3 | 240.00 | 312.00 |
| 03/04/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Performed audit procedures to the vehicle electronics excess and obsolete analysis for year-end at Delphi Product and Service Solutions | 3.2 | 270.00 | 864.00 |
| 03/04/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Documented client prepared proposed adjustments as of year end for Delphi Steering division | 1.7 | 270.00 | 459.00 |
| 03/04/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed list of 2Q05 Journal Entries for completeness | 1.6 | 270.00 | 432.00 |
| 03/04/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed Sarbanes request list for inventory and pulled information | 2.1 | 390.00 | 819.00 |

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| DATE | NAME | TITLE | CATEGORY | DESCRIPTION OF ACTIVITY | HOURS | RATE | TOTAL |
|----------|-----------------------|------------------|---|---|-------|--------|----------|
| 03/04/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed property disposal selection testing | 0.6 | 200.00 | 120.00 |
| 03/05/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed energy and chassis operations testing model audit programs and testing procedures | 2.0 | 440.00 | 880.00 |
| 03/05/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DPSS | Reviewed Delphi Product & Systems Solutions internal audit reports | 0.8 | 490.00 | 392.00 |
| 03/05/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Sent instructions regarding international tax memos and control procedures | 0.2 | 490.00 | 98.00 |
| 03/05/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed 1998 and 1997 equity related workpapers. | 2.1 | 650.00 | 1,365.00 |
| 03/05/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed member firm e-mails re: Schedule H's | 1.0 | 525.00 | 525.00 |
| 03/05/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Cleared review notes for Financial systems process controls. | 3.8 | 280.00 | 1,064.00 |
| 03/05/06 | MOYER, DENNY L | SENIOR MANAGER | SAS 99 / JOURNAL ENTRY TESTING | Reviewed and distributed SAS 99 journal entry selections | 1.1 | 490.00 | 539.00 |
| 03/05/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented Treasury controls testing | 1.3 | 280.00 | 364.00 |
| 03/05/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR AHG | Reviewed automotive holdings group property and special tooling balances | 1.0 | 440.00 | 440.00 |
| 03/05/06 | MOYER, DENNY L | SENIOR MANAGER | PREPARATION OF FEE/EXPENSE APPLICATIONS | Reviewed materials for December and January fee applications | 0.3 | 490.00 | 147.00 |
| 03/05/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented financial systems testing per inquiry with R Romie | 2.1 | 280.00 | 588.00 |
| 03/05/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Observed financial systems controls with J Schmidt | 1.1 | 280.00 | 308.00 |
| 03/05/06 | SZALONY, SCOTT P | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Drafted communication to finance directors and participating audit teams for remaining open items and reviewed and responded to messages from participating offices | 1.0 | 440.00 | 440.00 |
| 03/05/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented financial systems testing per inquiry with M Whiteman | 3.1 | 280.00 | 868.00 |
| 03/05/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed status of accounting memo confirmation for settlement | 0.1 | 490.00 | 49.00 |
| 03/06/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared questions for client re: long-term debt discrepancies | 1.4 | 200.00 | 280.00 |
| 03/06/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented testing results of Elimination of Allied Accounts Receivable and Accounts Payable. | 1.0 | 360.00 | 360.00 |
| 03/06/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed U.S. commodity selections hedge designations | 1.3 | 270.00 | 351.00 |
| 03/06/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed Headquarters income statement detail selections | 0.4 | 490.00 | 196.00 |
| 03/06/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Updated audit file with Saginaw master workpapers | 0.7 | 480.00 | 336.00 |
| 03/06/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Updated confirmation control log | 0.6 | 240.00 | 144.00 |
| 03/06/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed 2005 Mexican pension termination charges | 2.5 | 200.00 | 500.00 |
| 03/06/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed United Auto Worker training fund accounts with Corporate audit staff at headquarters division | 2.1 | 240.00 | 504.00 |
| 03/06/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Updated testing workpapers for headquarters financial reporting controls testing | 3.2 | 360.00 | 1,152.00 |
| 03/06/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed AP accounts breakdown from N. Leach, AP analyst | 0.4 | 280.00 | 112.00 |
| 03/06/06 | SZALONY, SCOTT P | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed the independence guidelines for Australian proposed services | 0.5 | 440.00 | 220.00 |
| 03/06/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Provided guidance and assistance for Delphi Electronics and Safety inventory testing | 1.4 | 270.00 | 378.00 |
| 03/06/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed and signed off on cash review notes and confirmations | 1.9 | 200.00 | 380.00 |

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|----------|---------------------------|------------------|---|---|-------|--------|----------|
| 03/06/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Assessed adequacy of test procedures performed by management on fixed asset cycle for Energy and Chassis Division to determine whether reliance can be taken. | 3.3 | 290.00 | 957.00 |
| 03/06/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Prepared listing of open issues for property, plant and equipment for Energy & Chassis | 1.8 | 200.00 | 360.00 |
| 03/06/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Made necessary changes to the security administration changes to forms testing procedures and results to close open review notes. | 2.1 | 275.00 | 577.50 |
| 03/06/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Met with Finance Director, Assistant Finance Director, General Accounting Manager and S. Szalony re: open issues and open item list. | 0.8 | 270.00 | 216.00 |
| 03/06/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Updated operations workpapers to close manager review notes for Energy and Chassis sales | 0.6 | 240.00 | 144.00 |
| 03/06/06 | CROWLEY, MARK J | PARTNER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Evaluated Delphi's plans for goodwill and asset impairment testing | 1.5 | 650.00 | 975.00 |
| 03/06/06 | TROPEA, LEONARD A | SENIOR MANAGER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Reviewed headquarter summary report for internal controls audit | 1.1 | 525.00 | 577.50 |
| 03/06/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented Elimination of Intercompany Profit walkthrough. | 1.5 | 360.00 | 540.00 |
| 03/06/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Documented engineering expense testing | 2.9 | 390.00 | 1,131.00 |
| 03/06/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Completed documentation for accounts receivable final testing for Energy & Chassis | 3.7 | 270.00 | 999.00 |
| 03/06/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Initiated setting up Fixed Asset workpapers | 1.6 | 290.00 | 464.00 |
| 03/06/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Documented operations testing to separate different tests into different workpapers for viewing ease at Energy and Chassis | 3.1 | 240.00 | 744.00 |
| 03/06/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed questions on accrual classification and disclosure items with client | 0.6 | 390.00 | 234.00 |
| 03/06/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed & recalculated AR aging reconciliation for Q4 | 0.6 | 280.00 | 168.00 |
| 03/06/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed U.S. commodity selections monthly accounting | 3.9 | 270.00 | 1,053.00 |
| 03/06/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Completed review of Saginaw Expenditure workpapers | 2.7 | 450.00 | 1,215.00 |
| 03/06/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed U.S. commodity selections effectiveness testing | 1.8 | 270.00 | 486.00 |
| 03/06/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Modified Thermal and Interior workpaper to include fourth quarter journal entry testing selections | 1.4 | 200.00 | 280.00 |
| 03/06/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed Delphi stock incentive compensation supporting documentation received from client | 1.1 | 200.00 | 220.00 |
| 03/06/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented treasury controls for foreign exchange pertaining to H Frank. | 3.4 | 280.00 | 952.00 |
| 03/06/06 | SZALONY, SCOTT P | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Responded to Australian team request for scope of services for international financial accounting standards income tax calculation and statutory report | 0.5 | 440.00 | 220.00 |
| 03/06/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Met with J. Sheehan and M. Loeb to discuss Deloitte position on SEC letter and related subjects | 1.4 | 650.00 | 910.00 |
| 03/06/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Reviewed Delphi Products and Service Solutions SAS 99 testing | 1.8 | 240.00 | 432.00 |
| 03/06/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed subsequent disbursement population of wire transfers for testing approach | 0.4 | 490.00 | 196.00 |
| 03/06/06 | THOMAS, DANIEL JOSEPH | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Began preparing audit memo for main us pension plans | 3.9 | 490.00 | 1,911.00 |
| 03/06/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Researched vendor overpayment and classification as a liability at year end for Steering division | 0.6 | 270.00 | 162.00 |

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|----------|-------------------------|------------------|---|--|-------|--------|----------|
| 03/06/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Initiated setting up Revenue workpapers | 1.4 | 290.00 | 406.00 |
| 03/06/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed Delphi stock incentive compensation rollforward | 3.7 | 200.00 | 740.00 |
| 03/06/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Prepared AP analysis prior to discussion with N. Leach, AP Analyst | 0.3 | 280.00 | 84.00 |
| 03/06/06 | JIAN, SHULING | ASSOCIATE | AUDIT PROCEDURES PLANNING AND DEVELOPMENT | Made the documentation for the selections for the accounts receivable | 1.1 | 280.00 | 308.00 |
| 03/06/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Investigated past due receivables transferred to Delphi Product and Service Solutions from Delphi Energy and Chassis | 0.4 | 270.00 | 108.00 |
| 03/06/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed testing documentation and control benchmark for revenue for electronics and safety | 3.6 | 390.00 | 1,404.00 |
| 03/06/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Finished setting up Fixed Asset workpapers | 1.0 | 290.00 | 290.00 |
| 03/06/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on clearing open notes for Sales Revenue 9/30/05 | 0.7 | 280.00 | 196.00 |
| 03/06/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Reviewed information provided by general accounting manager for Automotive Holdings Group from open item list. | 1.8 | 270.00 | 486.00 |
| 03/06/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Prepared property workpapers for Steering division after performing testing procedures | 1.9 | 240.00 | 456.00 |
| 03/06/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Documented Inventory cycle testing | 0.4 | 280.00 | 112.00 |
| 03/06/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed e-mail re: Delphi business process testing | 0.5 | 480.00 | 240.00 |
| 03/06/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed and documented support received from client for Energy & Chassis | 3.6 | 270.00 | 972.00 |
| 03/06/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed workpapers documenting subsequent disbursements testing | 3.6 | 300.00 | 1,080.00 |
| 03/06/06 | THOMAS, DANIEL JOSEPH | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Began preparing audit memo for phi pension plans | 1.0 | 490.00 | 490.00 |
| 03/06/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the financial systems account maintenance walkthrough testing | 0.9 | 480.00 | 432.00 |
| 03/06/06 | STICKLINSKI, PATRICIA A | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared February subsequent disbursement deliverable | 1.6 | 450.00 | 720.00 |
| 03/06/06 | PLUMB, BROCK E | PARTNER | AUDIT PROCEDURES FOR AHG | Discussed cores and company's accounting for them with S. Szalony | 0.6 | 650.00 | 390.00 |
| 03/06/06 | MOYER, DENNY L | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Prepared for and met with K. Fleming and S. Szalony to discuss senior and staff priority lists | 1.6 | 490.00 | 784.00 |
| 03/06/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Prepared draft of warranty accrual roll forward from 1997 to 2000 | 1.5 | 650.00 | 975.00 |
| 03/06/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed subsequent disbursement and open entry accounts payable population for testing approach | 0.6 | 490.00 | 294.00 |
| 03/06/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed audit status for accounts receivable and payroll liabilities | 0.6 | 490.00 | 294.00 |
| 03/06/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR AHG | Prepared for and attended meeting with C. Alsager and client re: automotive holdings group open items | 1.0 | 440.00 | 440.00 |
| 03/06/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Researched discrepancies between client information and account reconciliations | 2.3 | 200.00 | 460.00 |
| 03/06/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR AHG | Documented new support provided by client for sales, general and administrative expenses at Automotive Holdings Group | 3.3 | 240.00 | 792.00 |
| 03/06/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed the open review notes documented by M. Kosonog in the segregation of duties audit test procedures and test results. | 2.2 | 275.00 | 605.00 |
| 03/06/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Met with J Walker re: status update for headquarter control testing. | 0.5 | 360.00 | 180.00 |
| 03/06/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed & recalculated AR aging reconciliation for Q3 | 0.9 | 280.00 | 252.00 |

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|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/06/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Documented manual work papers for the headquarter's Expenditure cycle | 3.0 | 280.00 | 840.00 |
| 03/06/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed special tools data provided by client for Energy & Chassis | 2.2 | 200.00 | 440.00 |
| 03/06/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Prepared manual workpapers for headquarters financial reporting control testing | 4.0 | 360.00 | 1,440.00 |
| 03/06/06 | THOMAS, DANIEL JOSEPH | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Began preparing audit memo for dms and asec pension plans | 3.9 | 490.00 | 1,911.00 |
| 03/06/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Evaluated evidence provided for Delphi Thermal and Interior sales and cost of sales testing | 2.3 | 270.00 | 621.00 |
| 03/06/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Met with J Walker re: status update for headquarter control testing | 0.5 | 480.00 | 240.00 |
| 03/06/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Created Lower of cost or market analysis workpaper and documented recalculation | 2.2 | 200.00 | 440.00 |
| 03/06/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed detail received from N. Leach, AP Analyst | 0.5 | 280.00 | 140.00 |
| 03/06/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented testing results for 10k Inventory Footnote Support. | 2.0 | 360.00 | 720.00 |
| 03/06/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared final accrued liabilities workpapers based on discussions with Delphi headquarters corporate audit staff | 2.3 | 240.00 | 552.00 |
| 03/06/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Analyzed treasury controls for foreign exchange process pertaining to H Frank | 2.4 | 280.00 | 672.00 |
| 03/06/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Replied to email regarding status for headquarter's expenditure cycle | 1.0 | 280.00 | 280.00 |
| 03/06/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Prepared for and met with Product Coordination & Logistics Analyst re: 2005 freight accrual information as obtained from Data2Logistics. | 0.7 | 270.00 | 189.00 |
| 03/06/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Performed inventory lower of cost or market value testing | 3.5 | 280.00 | 980.00 |
| 03/06/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Completed review of Saginaw Revenue workpapers | 3.0 | 450.00 | 1,350.00 |
| 03/06/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Followed-up with client re: signed legal opinion on Poland factoring agreement | 1.0 | 440.00 | 440.00 |
| 03/06/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed audit status for Headquarters cash, debit, accruals, other assets | 0.7 | 490.00 | 343.00 |
| 03/06/06 | PLUMB, BROCK E | PARTNER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed current status of open items and working paper preparation for operations tests with S. Szalony | 0.5 | 650.00 | 325.00 |
| 03/06/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Resolved review notes for headquarters financial reporting controls testing | 3.7 | 360.00 | 1,332.00 |
| 03/06/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed accumulated translation adjustment schedule prepared by client for testing procedures | 0.9 | 270.00 | 243.00 |
| 03/06/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed various items with K. Ferrer, Manager | 0.7 | 200.00 | 140.00 |
| 03/06/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Updated open items list to reflect items received on 3/4/2006 for Automotive Holdings Group | 0.5 | 240.00 | 120.00 |
| 03/06/06 | SZALONY, SCOTT P | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Met with D. Moyer and K. Fleming to discuss senior and staff priority lists | 1.4 | 440.00 | 616.00 |
| 03/06/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed AR aging analysis prior to submission to ensure all tickmarks were used properly. | 0.4 | 280.00 | 112.00 |
| 03/06/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Prepared and met with N. Leach to discuss accounts payable variance | 0.5 | 200.00 | 100.00 |
| 03/06/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Followed up on review notes for financial systems with M Whiteman | 2.1 | 280.00 | 588.00 |
| 03/06/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the headquarter performing the accounting period close walkthrough testing | 2.5 | 480.00 | 1,200.00 |
| 03/06/06 | PETERSON, JOHN D G | MANAGER | PREPARATION OF FEE/EXPENSE APPLICATIONS | Provided case administration | 0.4 | 500.00 | 200.00 |
| 03/06/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Drafted and sent out follow up email for missing items | 0.4 | 280.00 | 112.00 |
| 03/06/06 | STEINER, ROBERT C JR | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed and provided edits to Delphi 10-K draft | 2.0 | 670.00 | 1,340.00 |

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| DATE | NAME | TITLE | CATEGORY | DESCRIPTION OF ACTIVITY | HOURS | RATE | TOTAL |
|----------|---------------------------|------------------|---|---|-------|--------|----------|
| 03/06/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Requested DACOR transfer detail from J. Hooper, ACS analyst | 0.3 | 280.00 | 84.00 |
| 03/06/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Discussed 1998 and 1997 equity related workpapers with engagement partners. | 1.1 | 650.00 | 715.00 |
| 03/06/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Updated special tools workpapers with information received from client for Energy & Chassis | 2.6 | 200.00 | 520.00 |
| 03/06/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and participated in meeting with A.Perry re: Delphi derivatives | 0.3 | 240.00 | 72.00 |
| 03/06/06 | STICKLINSKI, PATRICIA A | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Modified and ran programs for subsequent disbursements | 3.2 | 450.00 | 1,440.00 |
| 03/06/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Documented findings from AR aging reconciliation | 0.5 | 280.00 | 140.00 |
| 03/06/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Documented incurred but not reported detail selections for Delphi corporation | 2.7 | 270.00 | 729.00 |
| 03/06/06 | TROPEA, LEONARD A | SENIOR MANAGER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Reviewed Segregation of duties summary reporting for the internal controls audit | 2.3 | 525.00 | 1,207.50 |
| 03/06/06 | TANIELIAN, KEVORK KRIKOR | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented findings of analysis of journal voucher supporting documentation sample selection for sas 99 testing as of 12/31/2005. | 2.8 | 290.00 | 812.00 |
| 03/06/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR STEERING | Reviewed audit status for Steering fixed assets and accounts payable | 0.4 | 490.00 | 196.00 |
| 03/06/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed documentation and slide presentation notes on knowledge of Delphi business | 1.1 | 300.00 | 330.00 |
| 03/06/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed company draft response to SEC | 0.6 | 650.00 | 390.00 |
| 03/06/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Returned phone calls regarding headquarter's expenditure cycle follow-ups | 1.0 | 280.00 | 280.00 |
| 03/06/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with J. Lowey the AP account reconciliation | 0.4 | 280.00 | 112.00 |
| 03/06/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Coordinated Delphi audit open items with D. Fidler | 1.2 | 270.00 | 324.00 |
| 03/06/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented Delphi derivatives account fluctuations. | 2.5 | 240.00 | 600.00 |
| 03/06/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed property, plant and equipment for Energy & Chassis with C. Alsager | 0.4 | 200.00 | 80.00 |
| 03/06/06 | TROPEA, LEONARD A | SENIOR MANAGER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Researched tax deficiency in the Poland sub 5C5 to decide on a conclusion | 0.6 | 525.00 | 315.00 |
| 03/06/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed client prepared reconciliation re: other post employment payments made during the year | 1.2 | 270.00 | 324.00 |
| 03/06/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented 10k Inventory Footnote Support walkthrough. | 1.0 | 360.00 | 360.00 |
| 03/06/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed work papers for financial systems controls | 1.4 | 280.00 | 392.00 |
| 03/06/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed questions and provided feedback on benefit liability audit procedures | 1.2 | 390.00 | 468.00 |
| 03/06/06 | UNDERWOOD, DAWN RENE | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed journal entry selections made for 4Q cost of sales | 3.2 | 270.00 | 864.00 |
| 03/06/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Evaluated evidence provided and performed follow up procedures on Delphi liability for post employment benefits | 2.7 | 270.00 | 729.00 |
| 03/06/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Interviewed Nancy Laws, IT Administrator, regarding headquarter's expenditure cycle testing | 1.0 | 280.00 | 280.00 |

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|----------|------------------------|------------------|---|--|-------|--------|----------|
| 03/06/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed account reconciliations for Delphi derivatives | 1.4 | 240.00 | 336.00 |
| 03/06/06 | CROWLEY, MARK J | PARTNER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Reviewed status of Thermal and Interior division audit work | 0.9 | 650.00 | 585.00 |
| 03/06/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Reviewed client prepared analysis re: holdback account for Delphi Steering | 1.2 | 270.00 | 324.00 |
| 03/06/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Updated construction work in progress, repair and maintenance and fixed assets additions workpapers for Energy & Chassis | 1.9 | 200.00 | 380.00 |
| 03/06/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY | Reviewed consolidated journal voucher listing | 0.8 | 240.00 | 192.00 |
| 03/06/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed member firm e-mails re: Schedule H's | 0.7 | 525.00 | 367.50 |
| 03/06/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with I. Smith, Analyst regarding AP account reconciliation | 0.7 | 280.00 | 196.00 |
| 03/06/06 | UNDERWOOD, DAWN RENE | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed journal entries made in the 4Q for non cost of sales | 1.4 | 270.00 | 378.00 |
| 03/06/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Cleared manager review notes in the inventory area for Delphi Products and Service Solutions | 2.2 | 270.00 | 594.00 |
| 03/06/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Met with J. Juhasz to discuss standard price testing open items | 0.5 | 200.00 | 100.00 |
| 03/06/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed audit status for miscellaneous accounts receivable on Headquarters ledger | 0.3 | 490.00 | 147.00 |
| 03/06/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Updated Open Item list | 0.3 | 280.00 | 84.00 |
| 03/06/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented Calculation & Recording of Minority Interest Liability walkthrough. | 1.1 | 360.00 | 396.00 |
| 03/06/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Documented fourth quarter review accounts receivable fluctuations for Energy and Chassis | 3.4 | 240.00 | 816.00 |
| 03/06/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DPSS | Reviewed Delphi Product & Systems Solutions receivable workpapers | 2.2 | 490.00 | 1,078.00 |
| 03/06/06 | WANG, NING | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Assisted in the December 2005 IBNR liability review | 0.2 | 305.00 | 61.00 |
| 03/06/06 | GROZDANOVSKI, NATALI | ASSOCIATE | GOVERNMENTAL REPORTS | Answered questions from the Census Bureau regarding resubmission of Quarterly Financial Report and researched data on report | 3.3 | 75.00 | 247.50 |
| 03/06/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on clearing review notes on standard price testing workpaper | 1.7 | 200.00 | 340.00 |
| 03/06/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed Sarbanes Oxley request list | 2.6 | 390.00 | 1,014.00 |
| 03/06/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Updated current requirements for headquarters testing | 0.9 | 200.00 | 180.00 |
| 03/06/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Met with A. Bacarella re: Delphi audit orientation | 1.1 | 300.00 | 330.00 |
| 03/06/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed control audit tool status re: international locations | 0.2 | 480.00 | 96.00 |
| 03/06/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Met with S Warnack re: status update for headquarter financial accounting control testing | 0.5 | 480.00 | 240.00 |
| 03/06/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Updated control benchmark for revenue for electronics and safety | 2.7 | 390.00 | 1,053.00 |
| 03/06/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on Lower of Cost or Market Analysis | 1.7 | 200.00 | 340.00 |
| 03/06/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed and prepared GAAP checklist program for headquarters | 1.3 | 270.00 | 351.00 |
| 03/06/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Documented Inventory and Financial Reporting testing | 0.8 | 280.00 | 224.00 |

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| 03/06/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Verified Accumulated Translation Adjustment entries in Hyperion | 0.9 | 270.00 | 243.00 |
| 03/06/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Set up of new Delphi electronic audit files on AS2 | 0.4 | 300.00 | 120.00 |
| 03/06/06 | STICKLINSKI, PATRICIA A | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared February entered current period bought previous year deliverable | 1.4 | 450.00 | 630.00 |
| 03/06/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed open notes still remaining from interim testing. | 2.0 | 200.00 | 400.00 |
| 03/06/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and attended meeting with E Hoch regarding operations testing at headquarters | 0.1 | 270.00 | 27.00 |
| 03/06/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Reviewed and addressed issues related to the internal audit inventory deficiencies noted in their report for Delphi Product and Service Solutions | 2.1 | 270.00 | 567.00 |
| 03/06/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Cleared manager review notes in the accrued liabilities area for Delphi Product and Service Solutions | 2.4 | 270.00 | 648.00 |
| 03/06/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Obtained understanding of 2nd quarter journal entry testing selections | 2.0 | 280.00 | 560.00 |
| 03/06/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed Journal entry testing re: SAP Q 1 to Q3 | 1.1 | 390.00 | 429.00 |
| 03/06/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Discussed vendor overpayment for the Steering division with J. Deason | 0.8 | 270.00 | 216.00 |
| 03/06/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed with B. Plumb the operations workpaper documentation and proposed changes | 0.5 | 440.00 | 220.00 |
| 03/06/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Set up of network access to shared drive and shared audit file at Delphi | 0.3 | 300.00 | 90.00 |
| 03/06/06 | FLEMING, KATHERINE EVELYN | MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Prepared for meeting to discuss senior and staff priority lists | 0.3 | 390.00 | 117.00 |
| 03/06/06 | FLEMING, KATHERINE EVELYN | MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed prioritization with seniors and staff | 1.6 | 390.00 | 624.00 |
| 03/06/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed corporate accounting summary report for internal controls audit | 1.9 | 525.00 | 997.50 |
| 03/06/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Documented sales selections for year end | 1.0 | 200.00 | 200.00 |
| 03/06/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed Consolidated Journal Voucher for tax related to the Accumulated Translation Adjustment | 1.7 | 270.00 | 459.00 |
| 03/06/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Verified foreign currencies change rates used against Oanda | 2.1 | 270.00 | 567.00 |
| 03/06/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Discussed email from Australia with S. Szalony | 0.3 | 650.00 | 195.00 |
| 03/06/06 | COLIN, ROBERT L | PARTNER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Read audit instructions and supplemental instructions; reviewed cash, investments and prepaids | 3.1 | 650.00 | 2,015.00 |
| 03/06/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Documented necessary changes to the segregation of duties independent validation test procedures and results to close out the open review notes. | 3.7 | 275.00 | 1,017.50 |
| 03/06/06 | GROZDANOVSKI, NATALI | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Performed back-up of 2004 and 2005 audit files on 3/6/06 | 0.8 | 100.00 | 80.00 |
| 03/06/06 | DAVINE, CHRISTINE Q | PARTNER | AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY | Provided consultation on SEC reporting issues. | 0.5 | 675.00 | 337.50 |
| 03/06/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on accounts payable analytic | 2.2 | 200.00 | 440.00 |

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|----------|--------------------------|------------------|---|---|-------|--------|----------|
| 03/06/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with B. Holliday re: Delphi audit orientation | 1.1 | 270.00 | 297.00 |
| 03/06/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and participated in meeting with R.Shettigar re: intercompany loans | 0.3 | 240.00 | 72.00 |
| 03/06/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Prepared for and discussed Property Tax Reclass with R. Colby | 0.5 | 200.00 | 100.00 |
| 03/06/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with N. Leach, AP regarding AP account reconciliation | 0.3 | 280.00 | 84.00 |
| 03/06/06 | STICKLINSKI, PATRICIA A | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Modified and ran programs for items entered in current period bought in previous period | 2.1 | 450.00 | 945.00 |
| 03/06/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed energy and chassis operations testing approach | 2.5 | 440.00 | 1,100.00 |
| 03/06/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed Accumulated Translation Adjustment calculation | 3.7 | 270.00 | 999.00 |
| 03/06/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reconciled AP 4411 account back to trial balance | 0.7 | 280.00 | 196.00 |
| 03/06/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed U.S. commodity selections regression analyses | 2.4 | 270.00 | 648.00 |
| 03/06/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Referenced work papers in control walkthrough documentation | 1.6 | 280.00 | 448.00 |
| 03/06/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the headquarter financial accounting capturing and processing information business cycle walkthrough testing | 1.6 | 480.00 | 768.00 |
| 03/06/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed the support provided for sales testing for Delphi Medical Systems | 1.5 | 270.00 | 405.00 |
| 03/06/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed tax CJV's for dissemination to team | 1.3 | 525.00 | 682.50 |
| 03/06/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Completed review of Saginaw Employee Cost workpapers | 1.6 | 450.00 | 720.00 |
| 03/06/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared United Auto Workers workpapers based on support received from Delphi headquarters staff | 1.4 | 240.00 | 336.00 |
| 03/06/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed inventory observation workpapers | 3.5 | 390.00 | 1,365.00 |
| 03/06/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Performed testing for control activities re: employee cost for electronic and safety division | 2.4 | 480.00 | 1,152.00 |
| 03/06/06 | MOYER, DENNY L | SENIOR MANAGER | PREPARATION OF FEE/EXPENSE APPLICATIONS | Reviewed materials for December and January fee applications | 0.4 | 490.00 | 196.00 |
| 03/06/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR STEERING | Reviewed audit status update on Steering fixed asset and accounts payable workpapers | 1.1 | 490.00 | 539.00 |
| 03/06/06 | MOYER, DENNY L | SENIOR MANAGER | INTERNAL CONTROL TESTING | Prepared for and met with Delphi regarding control status of account reconciliation testing | 1.1 | 490.00 | 539.00 |
| 03/06/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Set up testing workpaper for Financial Reporting cycle | 3.6 | 280.00 | 1,008.00 |
| 03/06/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared tax materials for review | 0.3 | 270.00 | 81.00 |
| 03/06/06 | TANIELIAN, KEVORK KRIKOR | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed validity of journal voucher supporting documentation selected for sas 99 testing as of 12/31/2005 | 3.5 | 290.00 | 1,015.00 |
| 03/06/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed different procedures in order to test interest expense | 3.1 | 200.00 | 620.00 |
| 03/06/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Prepared for and participated in discussion with J. Sheehan re: audit projects and prepared email update on same subject to firm participants | 1.7 | 650.00 | 1,105.00 |
| 03/06/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Prepared list of 4Q05 Journal Entries to be reviewed | 0.7 | 270.00 | 189.00 |
| 03/06/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Documented Block Billings report for testing of Inventory | 0.5 | 280.00 | 140.00 |
| 03/06/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed AP 4201 account to ensure entries are related to allied | 0.6 | 280.00 | 168.00 |

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| DATE | NAME | TITLE | CATEGORY | DESCRIPTION OF ACTIVITY | HOURS | RATE | TOTAL |
|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/06/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented walkthrough testing for 10K Other Income Footnote Support. | 1.0 | 360.00 | 360.00 |
| 03/06/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Performed testing on inventory with a negative value | 3.0 | 280.00 | 840.00 |
| 03/06/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed review notes for Revenue Recognition testing | 0.6 | 280.00 | 168.00 |
| 03/06/06 | SZALONY, SCOTT P | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed senior and staff priority list with C. Alsager and E. Hoch | 1.0 | 440.00 | 440.00 |
| 03/06/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Finished setting up Revenue workpapers | 1.0 | 290.00 | 290.00 |
| 03/06/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Prepared for and attended consultation discussion re: Saginaw workpaper review | 0.5 | 450.00 | 225.00 |
| 03/06/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Closed notes re: Delphi foreign exchange workbooks for intercompany loans | 2.4 | 240.00 | 576.00 |
| 03/06/06 | SPRINGER, RICK | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and attended conference call re: SFAS 142 and 144 valuation analysis conducted by Delphi | 1.0 | 375.00 | 375.00 |
| 03/06/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Discussed current audit status with B. Kueppers | 0.6 | 650.00 | 390.00 |
| 03/06/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed with Delphi audit questions on account reconciliations | 0.5 | 490.00 | 245.00 |
| 03/06/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented testing results for Elimination of Intercompany Profit. | 2.0 | 360.00 | 720.00 |
| 03/06/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR AHG | Discussed automotive holdings group's switech accounting with C. Alsager | 0.5 | 440.00 | 220.00 |
| 03/06/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and attended meeting with K. Urek and B. Plumb re: jobs bank reserve analysis | 0.6 | 440.00 | 264.00 |
| 03/06/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Tied out confirmations for commodities for 2005 audit of Headquarters | 2.1 | 200.00 | 420.00 |
| 03/06/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed general computer controls workpapers for the Packard division testing - application change control | 2.7 | 525.00 | 1,417.50 |
| 03/06/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed workpapers to obtain overview of Electronic and Safety Sarbanes Oxley completed work | 1.4 | 480.00 | 672.00 |
| 03/06/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed transfer pricing information for dissemination to team | 2.0 | 525.00 | 1,050.00 |
| 03/06/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared schedule for roll-forward interest expense testing | 1.3 | 200.00 | 260.00 |
| 03/06/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Prepared special tools workpapers at Steering division after performing testing procedures | 2.7 | 240.00 | 648.00 |
| 03/06/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Assisted in testing for accumulated translation adjustment | 2.2 | 270.00 | 594.00 |
| 03/06/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Reperformed procedures executed by management to test internal controls in the fixed asset cycle of the Energy and Chassis Division. | 3.8 | 290.00 | 1,102.00 |
| 03/06/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed income statement detailed testing at 12/31/05 | 1.4 | 390.00 | 546.00 |
| 03/06/06 | TROPEA, LEONARD A | SENIOR MANAGER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Reviewed business process summary report for internal controls audit | 1.7 | 525.00 | 892.50 |
| 03/06/06 | BEVERAGE, RICHARD M | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed Mercer workers compensation actuarial report assumptions with K.Fleming | 0.5 | 525.00 | 262.50 |
| 03/06/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed 1998 working papers for warranty issues and adjustments to opening warranty balances | 2.4 | 650.00 | 1,560.00 |
| 03/06/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Documented AR Aging workpaper | 1.4 | 280.00 | 392.00 |
| 03/06/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Adjusted changes to review notes SAP Q1-3 testing | 1.3 | 280.00 | 364.00 |

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| 03/06/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed Inventory workpapers prepared by Corporate Audit Services | 1.4 | 280.00 | 392.00 |
| 03/06/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Documented testing work papers for the headquarter's Expenditure cycle | 3.0 | 280.00 | 840.00 |
| 03/06/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Fixed Asset Benchmarking | 1.0 | 290.00 | 290.00 |
| 03/06/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on updating the inventory cut-off narrative | 0.5 | 200.00 | 100.00 |
| 03/06/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and participated in meeting with J.Schmidt re: Delphi derivatives | 0.8 | 240.00 | 192.00 |
| 03/06/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with D. Vogel, AR Analyst, regarding AR aging analysis for Q4 Breakdown | 0.8 | 280.00 | 224.00 |
| 03/06/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Assisted in testing for Delphi Energy and Chassis fraud related journal entry testing | 1.3 | 270.00 | 351.00 |
| 03/06/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with K. Urek re: subsequent disbursements testing overview | 0.5 | 300.00 | 150.00 |
| 03/06/06 | WHITE, JULIE R | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in conference with KPMG and Audit team re: scope of SFAS 142 analysis and SAS 73 Review. | 0.5 | 300.00 | 150.00 |
| 03/06/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with J. Badie re: headquarter's operations testing | 0.1 | 240.00 | 24.00 |
| 03/06/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Met with S Ugorowski re: treasury commodities regression walkthrough testing | 0.5 | 480.00 | 240.00 |
| 03/06/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Completed documentation of the incurred but not reported liability as of year end | 1.6 | 270.00 | 432.00 |
| 03/06/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Prepared and met with M. Starr to discuss LCM analysis | 0.5 | 200.00 | 100.00 |
| 03/06/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Prepared for and attended consultation discussion re: Energy and Chassis Inventory testing | 3.2 | 450.00 | 1,440.00 |
| 03/06/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed the energy and chassis inventory control testing approach with R. Noetzel | 0.5 | 440.00 | 220.00 |
| 03/06/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed sales leadsheets and income statement analytic review testing at 9/30/05 | 1.2 | 390.00 | 468.00 |
| 03/06/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Read actuary memo re: incurred but not reported liability for Delphi corporation as of year end | 1.3 | 270.00 | 351.00 |
| 03/06/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the financial systems posting journal vouchers walkthrough testing | 1.6 | 480.00 | 768.00 |
| 03/06/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Reviewed detail for the vendor overpayment for Steering division | 0.4 | 270.00 | 108.00 |
| 03/06/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed various MAPS for the income statement section testing | 0.8 | 390.00 | 312.00 |
| 03/06/06 | TANIELIAN, KEVORK KRIKOR | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Prepared and distributed open items list for 3/2/2006 to auditors | 1.5 | 290.00 | 435.00 |
| 03/06/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Independently tested control activities within the fixed asset cycle of the Energy and Chassis Division for which Deloitte was unable to re-perform the test procedures conducted by management. | 3.9 | 290.00 | 1,131.00 |
| 03/06/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Completed open property testing from interim. | 4.0 | 200.00 | 800.00 |
| 03/06/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES ON INCOME TAXES | Gathered Delphi information from tax binders for R. Favor | 1.7 | 200.00 | 340.00 |
| 03/06/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Discussed follow-up questions on workers compensation with D. Beverage | 0.5 | 390.00 | 195.00 |
| 03/06/06 | TANIELIAN, KEVORK KRIKOR | ASSOCIATE | INTERNAL CONTROL TESTING | Organized Packard internal controls testing workpapers | 1.0 | 290.00 | 290.00 |
| 03/06/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures | 0.7 | 525.00 | 367.50 |

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| 03/06/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Documented benefit liabilities rollforward for year end procedures | 0.9 | 270.00 | 243.00 |
| 03/06/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed special tools questions with K. McCoy for Energy & Chassis | 0.4 | 270.00 | 108.00 |
| 03/06/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the treasury cash management commercial paper investment walkthrough testing | 2.6 | 480.00 | 1,248.00 |
| 03/06/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented testing results for Calculation & Recording of Minority Interest Liability. | 2.0 | 360.00 | 720.00 |
| 03/06/06 | FLEMING, KATHERINE EVELYN | MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Met with D. Moyer and S. Szalony to discuss senior and staff priority lists | 1.4 | 390.00 | 546.00 |
| 03/06/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Made additional property selections based on population provided by Steering division staff | 0.6 | 240.00 | 144.00 |
| 03/06/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Responded to Delphi related emails | 0.7 | 200.00 | 140.00 |
| 03/06/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Cleared special tools review notes | 0.9 | 390.00 | 351.00 |
| 03/07/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Performed direct review of operations testing workpapers for cost of sales | 2.0 | 440.00 | 880.00 |
| 03/07/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Closed manager review notes re: documentation in model audit programs for income statement testing at Energy and Chassis | 2.6 | 240.00 | 624.00 |
| 03/07/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed commodities open items with A. Bacarella and J. Tomas for Headquarters | 0.3 | 200.00 | 60.00 |
| 03/07/06 | MIOCIC, GREGORY G | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed and reviewed tangible asset valuation methodology and procedures with KPMG. | 0.6 | 525.00 | 315.00 |
| 03/07/06 | SZALONY, SCOTT P | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed messages from participating offices and responded to inquiries with French team | 1.0 | 440.00 | 440.00 |
| 03/07/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed and responded to various e-mails re: 2005 audit | 1.0 | 525.00 | 525.00 |
| 03/07/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed population for subsequent disbursement testing for wires | 2.1 | 490.00 | 1,029.00 |
| 03/07/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented consolidation financial systems controls testing | 1.6 | 280.00 | 448.00 |
| 03/07/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reconciled testing performed by Detroit Deloitte to the balances recorded by Delphi in Kokomo | 3.5 | 280.00 | 980.00 |
| 03/07/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with K. Ferrer regarding review notes | 0.4 | 280.00 | 112.00 |
| 03/07/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Resolved review notes for headquarters financial reporting controls testing | 1.0 | 360.00 | 360.00 |
| 03/07/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Documented testing performed on the inventory capitalization adjustment at year end | 2.8 | 390.00 | 1,092.00 |
| 03/07/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Updated workpapers for 3Q05 journal entries | 1.5 | 270.00 | 405.00 |
| 03/07/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY | Agreed accumulated tax adjustment consolidated journal voucher to Hyperion | 1.4 | 240.00 | 336.00 |
| 03/07/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Tested 2nd quarter profiling journal entries | 1.5 | 280.00 | 420.00 |
| 03/07/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on physical inventory cut-off testing Elpaso | 1.1 | 200.00 | 220.00 |
| 03/07/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Coordinated with Frank Nance to validate the negative responses received on Packard Access Listings. | 1.3 | 275.00 | 357.50 |
| 03/07/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed special tools with C. Alsager for Energy & Chassis | 0.6 | 200.00 | 120.00 |

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| 03/07/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented Delphi derivatives roll-forward analytic | 2.1 | 240.00 | 504.00 |
| 03/07/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Reperformed procedures executed by management to test internal controls in the fixed asset cycle of the Energy and Chassis Division. | 2.7 | 290.00 | 783.00 |
| 03/07/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed 2005 tax rate reconciliation workpapers | 1.3 | 525.00 | 682.50 |
| 03/07/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Performed Electronics and Safety Revenue Cycle Control Benchmarking | 1.2 | 290.00 | 348.00 |
| 03/07/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Developed list of warranty documents needed. | 0.5 | 650.00 | 325.00 |
| 03/07/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Documented explanations provided by client for accounts receivable allowance calculation for Energy & Chassis | 1.1 | 270.00 | 297.00 |
| 03/07/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with C. Zerull, Packard Assistant Director, Assistant Finance Director regarding significant changes in the design and operation of internal control | 0.4 | 280.00 | 112.00 |
| 03/07/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented 10K Other Income testing results. | 0.5 | 360.00 | 180.00 |
| 03/07/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed general computer controls workpapers for the Packard division testing - Information security | 2.4 | 525.00 | 1,260.00 |
| 03/07/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Reviewed SAP - Vega Information Technology Controls Workpapers - Application and Database Change Control | 1.0 | 650.00 | 650.00 |
| 03/07/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Updated open item list | 0.5 | 200.00 | 100.00 |
| 03/07/06 | MOYER, DENNY L | SENIOR MANAGER | SAS 99 / JOURNAL ENTRY TESTING | Reviewed documentation prepared for SAS 99 testing | 0.3 | 490.00 | 147.00 |
| 03/07/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Documented test results for revenue for Electronics and Safety | 3.8 | 390.00 | 1,482.00 |
| 03/07/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Discussed corporate expenditure retro-price adjustment control testing with K Finan (Delphi) | 0.5 | 480.00 | 240.00 |
| 03/07/06 | MOYER, DENNY L | SENIOR MANAGER | PREPARATION OF FEE/EXPENSE APPLICATIONS | Reviewed aggregated datasets to ensure accuracy for fee application | 1.9 | 490.00 | 931.00 |
| 03/07/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with M. Bernmen, Senior Auditor regarding FY04-FY05 hard copies files | 0.3 | 280.00 | 84.00 |
| 03/07/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Discussed resource issue with L. Eissler for month of March at Delphi | 0.4 | 525.00 | 210.00 |
| 03/07/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Finalized documentation on Delphi Thermal operating expense accounts | 2.7 | 270.00 | 729.00 |
| 03/07/06 | POTTER, SCOTT ALAN | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Participate in discussion with Deloitte-France team regarding control audit tool template population requirements. | 0.2 | 390.00 | 78.00 |
| 03/07/06 | AL QAMARI, NISHREEN ABBAS | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and participated in conference call with team re: logistics of review. | 1.2 | 335.00 | 402.00 |
| 03/07/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Researched accounting guidance on capitalized software for internal use and applicability to Delphi | 1.2 | 270.00 | 324.00 |
| 03/07/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Updated titles in the fee application | 1.5 | 375.00 | 562.50 |
| 03/07/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Provided guidance on testing procedures for return of material authorizations to the Delphi Packard division | 1.7 | 270.00 | 459.00 |
| 03/07/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Discussed Steering purchase order selected for testing with S. Wisnewski | 0.4 | 270.00 | 108.00 |
| 03/07/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Revised notes for Delphi 12/31/05 AP selection testing | 1.1 | 280.00 | 308.00 |
| 03/07/06 | UNDERWOOD, DAWN RENE | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed journal entries made in the 4Q for non-cost of sales | 3.8 | 270.00 | 1,026.00 |
| 03/07/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Updated Open item list for Detroit | 0.3 | 280.00 | 84.00 |

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| 03/07/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared for and attended meeting with client in regards to receivable short pays, bad debt reserves, and subsequent receipt testing at Delphi Product and Service Solutions | 1.4 | 270.00 | 378.00 |
| 03/07/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Created and sent Financial Reporting open items request list to client | 1.4 | 280.00 | 392.00 |
| 03/07/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Met with Finance Manger - Systems and Special Projects and S. Lovelady to discuss questions on SAS 99 journal entry selections. | 0.6 | 270.00 | 162.00 |
| 03/07/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Prepared for meeting with client re: customer rebates | 3.1 | 240.00 | 744.00 |
| 03/07/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed model audit procedures for impairments for 2005 audit of Energy & Chassis | 0.4 | 200.00 | 80.00 |
| 03/07/06 | TANIELIAN, KEVORK KRIKOR | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed validity of journal voucher supporting documentation selected for sas 99 testing as of 12/31/2005 | 3.6 | 290.00 | 1,044.00 |
| 03/07/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY | Documented Consolidated Journal Voucher testing comparison | 2.1 | 240.00 | 504.00 |
| 03/07/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared detailed open items listing for headquarters and Delphi Product and Service Solution areas | 0.8 | 270.00 | 216.00 |
| 03/07/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on physical inventory cut-off testing Warren | 1.1 | 200.00 | 220.00 |
| 03/07/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed payroll related liabilities testing | 2.0 | 300.00 | 600.00 |
| 03/07/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Updated open items for derivatives with J. Tomas and K. McCoy | 0.3 | 270.00 | 81.00 |
| 03/07/06 | OLMORE, DAVID S | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Discussion with S. Coulter and other national office regarding reliance on representation of certain Delphi management | 1.0 | 450.00 | 450.00 |
| 03/07/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Prepared for and discussed with D. Burns pre-inventory shipping selections | 0.8 | 200.00 | 160.00 |
| 03/07/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with client and K. McCoy re: aluminum commodity contracts | 0.6 | 270.00 | 162.00 |
| 03/07/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented Financial Systems controls testing for Journal voucher posting and organization maintenance | 1.7 | 280.00 | 476.00 |
| 03/07/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Compiled fixed asset information to propose likely adjustment for the roof expense | 0.7 | 270.00 | 189.00 |
| 03/07/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed open items re: SAS 99 testing for HQ | 0.4 | 270.00 | 108.00 |
| 03/07/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Prepared updated status report | 2.1 | 390.00 | 819.00 |
| 03/07/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Referenced work papers in control walkthrough documentation | 2.7 | 280.00 | 756.00 |
| 03/07/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Revised review notes from quarterly internal control procedures | 0.5 | 280.00 | 140.00 |
| 03/07/06 | PETERSON, JOHN D G | MANAGER | PREPARATION OF FEE/EXPENSE APPLICATIONS | Began review of controller datasets re: November deltas to clarify | 0.2 | 500.00 | 100.00 |
| 03/07/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in conversation with client re: payroll hour lag for capitalized software selection | 0.4 | 270.00 | 108.00 |
| 03/07/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Performed testing for treasury business process at Electronics and Safety division | 2.0 | 480.00 | 960.00 |
| 03/07/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented resolution of subsequent disbursements testing queries | 0.8 | 300.00 | 240.00 |
| 03/07/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented Minority Interest testing results. | 0.4 | 360.00 | 144.00 |
| 03/07/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed inventory supplemental maps | 0.4 | 390.00 | 156.00 |
| 03/07/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Initiated testing of Energy and Chassis inventory production variance process | 2.5 | 450.00 | 1,125.00 |

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| DATE | NAME | TITLE | CATEGORY | DESCRIPTION OF ACTIVITY | HOURS | RATE | TOTAL |
|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/07/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed the segregation of duties draft summary memo prepared by M. Kosonog to determine the items to be completed in the memo. | 1.5 | 275.00 | 412.50 |
| 03/07/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Updated open items list for Steering and benefit liabilities | 0.5 | 270.00 | 135.00 |
| 03/07/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Cleared notes re: account reconciliations for Delphi derivatives | 1.3 | 240.00 | 312.00 |
| 03/07/06 | SCHROT, ERICA LYNNE | ASSOCIATE | SAS 99 / JOURNAL ENTRY TESTING | Reviewed and updated Thermal and Interior journal entry testing for characteristic of audit interest and test triggered | 3.5 | 200.00 | 700.00 |
| 03/07/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented portion of capitalized software selection | 1.3 | 270.00 | 351.00 |
| 03/07/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Prepared disposals testing workpapers for Steering division | 1.2 | 240.00 | 288.00 |
| 03/07/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Prepared and participated in discussion with M. Fleming re: status of Delphi | 0.3 | 375.00 | 112.50 |
| 03/07/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Documented Delphi 12/31/05 AP Selection workpaper | 1.0 | 280.00 | 280.00 |
| 03/07/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed warranty accrual roll forward information | 2.2 | 650.00 | 1,430.00 |
| 03/07/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Met with R Roland to discuss Recording HQ Security process memo. | 1.5 | 360.00 | 540.00 |
| 03/07/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Compiled query summary worksheet from review of subsequent disbursements testing | 1.4 | 300.00 | 420.00 |
| 03/07/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Met with client to discuss fixed assets | 0.5 | 290.00 | 145.00 |
| 03/07/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures | 0.5 | 525.00 | 262.50 |
| 03/07/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed support received for headquarters special compensation accounts with Delphi staff | 1.1 | 240.00 | 264.00 |
| 03/07/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Answered questions re: business cycle testing at Electronics and Safety | 2.3 | 480.00 | 1,104.00 |
| 03/07/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with S Zmuda re: subsequent disbursements testing queries | 0.4 | 300.00 | 120.00 |
| 03/07/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Revised review notes from Q1-Q3 SAP journal entry testing | 0.9 | 280.00 | 252.00 |
| 03/07/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Met with J Lamb to discuss Posting Entries testing results. | 0.9 | 360.00 | 324.00 |
| 03/07/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the financial systems trial balance submission walkthrough testing | 1.4 | 480.00 | 672.00 |
| 03/07/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Discussed Europe, middle east, Africa region billing with a. Lucassen | 0.2 | 525.00 | 105.00 |
| 03/07/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Continued documenting revenue testing | 1.8 | 290.00 | 522.00 |
| 03/07/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Participated in conference call with M. Loeb, Wilmer Cutler attorneys, B. Steiner and S. Simpson | 1.5 | 650.00 | 975.00 |
| 03/07/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Finalized Accumulated Translation Adjustment workpapers | 2.6 | 270.00 | 702.00 |
| 03/07/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed inventory pricing testing | 2.8 | 390.00 | 1,092.00 |
| 03/07/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR STEERING | Prepared for and participated in conference call with Delphi Steering and D. Ralbusky re: audit status | 0.7 | 490.00 | 343.00 |
| 03/07/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in conversation with the client re: SAS 99 journal entry testing | 0.4 | 270.00 | 108.00 |
| 03/07/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Returned phone calls regarding headquarter's expenditure cycle follow-ups | 1.0 | 280.00 | 280.00 |
| 03/07/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Performed testing for employee cost business process at Electronics and Safety division | 3.8 | 480.00 | 1,824.00 |
| 03/07/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Tested inventory related to ISI of Indiana | 3.5 | 280.00 | 980.00 |

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|----------|--------------------------|------------------|---|---|-------|--------|----------|
| 03/07/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on additional selections for special tools testing and communicated request to J. Lowry | 1.0 | 200.00 | 200.00 |
| 03/07/06 | WHITE, JULIE R | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Conducted conference call with KPMG re: next steps of SFAS 142 analysis. | 1.4 | 300.00 | 420.00 |
| 03/07/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Proceeded with sign off and issuance of memo for Europe to provide in support of testing performed in north America | 1.2 | 525.00 | 630.00 |
| 03/07/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with C. High, Finance Manager to clarify journal entry | 0.3 | 280.00 | 84.00 |
| 03/07/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed accumulated translation adjustment interim testing | 0.9 | 270.00 | 243.00 |
| 03/07/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared for and attended meeting with client in regards to promotional allowance testing and significant changes in the promotion allowance since the prior audit year at Delphi Product and Service Solutions | 0.6 | 270.00 | 162.00 |
| 03/07/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Discussed Delphi Thermal and Interior return of material authorization testing with E. Schrot | 0.5 | 270.00 | 135.00 |
| 03/07/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Revised Sales revenue lead sheet 9/30/05 | 0.7 | 280.00 | 196.00 |
| 03/07/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR STEERING | Reviewed Steering workpapers for fixed assets | 0.9 | 490.00 | 441.00 |
| 03/07/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Documented explanations provided by client for accounts receivable greater than 90 days and \$500,000 for Energy & Chassis | 0.9 | 270.00 | 243.00 |
| 03/07/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed Energy and Chassis Division revenue cycle Deloitte review of management's assessment and converted the information into the Deloitte deficiency tracker. | 1.9 | 290.00 | 551.00 |
| 03/07/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Prepared the income tax work plan | 2.3 | 480.00 | 1,104.00 |
| 03/07/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Initiated testing of Energy and Chassis negative inventory process | 2.0 | 450.00 | 900.00 |
| 03/07/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Prepared for and discussed with D. Moyer and Delphi Steering personnel re: vendor payment and roof treatment | 0.9 | 270.00 | 243.00 |
| 03/07/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in conversation with the client re: wire room journal entry selected for testing | 0.3 | 270.00 | 81.00 |
| 03/07/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with S. Bratberg, Supervisor of Sales and Administration, regarding GM contract | 0.2 | 280.00 | 56.00 |
| 03/07/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed general computer controls workpapers for the entire Charlotte data center reliance testing - general computer controls | 1.3 | 525.00 | 682.50 |
| 03/07/06 | STEINER, ROBERT C JR | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed and provided edits to Delphi 10-K draft | 3.0 | 670.00 | 2,010.00 |
| 03/07/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Documented manual work papers for the headquarter's Expenditure cycle | 2.0 | 280.00 | 560.00 |
| 03/07/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Set up and prepared for meeting with Steering re: audit issues | 0.3 | 270.00 | 81.00 |
| 03/07/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Packaged transfer pricing information for delivery to team | 0.7 | 525.00 | 367.50 |
| 03/07/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Documented returned valuations for the extended disability | 0.2 | 270.00 | 54.00 |
| 03/07/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with G. Borelli, Analyst, regarding clarification to Q4 Analytic | 0.4 | 280.00 | 112.00 |
| 03/07/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared workpapers for headquarters allied accounts payable balances | 1.7 | 240.00 | 408.00 |
| 03/07/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared testing of the promotional allowance change in accounting memo for Delphi Product and Service Solutions | 0.7 | 270.00 | 189.00 |
| 03/07/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed Deloitte documentation for revenue testing | 1.0 | 290.00 | 290.00 |
| 03/07/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with client and D. Moyer re: wire disbursement population | 0.4 | 270.00 | 108.00 |

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|----------|-----------------------------|------------------|---|--|-------|--------|----------|
| 03/07/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR AHG | Met with client re: Flint East excess and obsolete inventory reserve for Automotive Holdings Group | 0.9 | 240.00 | 216.00 |
| 03/07/06 | SPRINGER, RICK | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and attended conference call re: SFAS 142 and 144 valuation analysis conducted by Delphi | 2.8 | 375.00 | 1,050.00 |
| 03/07/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Responded to voice mail messages | 0.5 | 650.00 | 325.00 |
| 03/07/06 | TANIELIAN, KEVORK KRIKOR | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented audit findings related to journal voucher supporting documentation for sas 99 testing as of 12/31/2005. | 3.4 | 290.00 | 986.00 |
| 03/07/06 | COLIN, ROBERT L | PARTNER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Performed workpaper review re: account receivables; special tools, and company policy regarding special tools / compliance with EITF99-5 | 2.9 | 650.00 | 1,885.00 |
| 03/07/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Completed documentation of journal entry testing for the Delphi Steering division | 2.4 | 270.00 | 648.00 |
| 03/07/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Updated open items list | 1.9 | 270.00 | 513.00 |
| 03/07/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in conversation with the client re: construction work in progress capitalized software selection | 0.6 | 270.00 | 162.00 |
| 03/07/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Coordinated testing of property tax accruals across all Delphi divisions | 1.3 | 270.00 | 351.00 |
| 03/07/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Retrieved managements testing of Energy and Chassis Inventory workpapers | 1.5 | 450.00 | 675.00 |
| 03/07/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Prepared for and discussed Journal Entries with C. Alsager (Deloitte & Touche) and Delphi - Finance Manager, Systems & Special Projects | 0.4 | 270.00 | 108.00 |
| 03/07/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Discussed workpaper observations with L. Tropea | 0.5 | 650.00 | 325.00 |
| 03/07/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented currency rates financial systems controls testing | 1.6 | 280.00 | 448.00 |
| 03/07/06 | STICKLINSKI, PATRICIA A | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed and approved documentation for Delphi sales and cost of sales analysis | 1.1 | 450.00 | 495.00 |
| 03/07/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed commodities with purchasing manager and A. Bacarella for Headquarters | 0.4 | 200.00 | 80.00 |
| 03/07/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with I. Smith, Analyst, regarding AP selection | 0.4 | 280.00 | 112.00 |
| 03/07/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Update open item list for Energy & Chassis | 1.4 | 270.00 | 378.00 |
| 03/07/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Tied out commodities confirmations for Headquarters | 2.1 | 200.00 | 420.00 |
| 03/07/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR AHG | Met with client re: contract support for new business at Automotive Holdings Group | 0.2 | 240.00 | 48.00 |
| 03/07/06 | LAUDERMILCH, STEVEN WILLIAM | SENIOR MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Prepared for and participated in in call with C.Beatty of SCMS re: data request email | 0.5 | 525.00 | 262.50 |
| 03/07/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Prepared for and met with Assistant Finance Director and S. Szalony re: open items list as of 3/7/06. | 1.2 | 270.00 | 324.00 |
| 03/07/06 | UNDERWOOD, DAWN RENE | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Discussed journal entries with C. Fenton | 0.4 | 270.00 | 108.00 |
| 03/07/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed process memos for EDB, Workers Compensation, and Recording HQ Securities. | 0.5 | 360.00 | 180.00 |
| 03/07/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed Delphi derivatives settlement detail | 1.9 | 240.00 | 456.00 |
| 03/07/06 | CROWLEY, MARK J | PARTNER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Searched prior year audit workpapers for information related to warranty accruals | 3.5 | 650.00 | 2,275.00 |
| 03/07/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed support received for training fund liabilities related to United Auto Workers contracts with Delphi headquarters staff | 2.3 | 240.00 | 552.00 |
| 03/07/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented interface processing and trial balance submission controls testing | 2.1 | 280.00 | 588.00 |
| 03/07/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed general computer controls workpapers for the Packard division testing - Information Operations | 1.4 | 525.00 | 735.00 |
| 03/07/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Updated open item list for Automotive Holdings Group | 0.3 | 270.00 | 81.00 |

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|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/07/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed Deloitte documentation for fixed assets testing | 1.0 | 290.00 | 290.00 |
| 03/07/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Analyzed responses to 1Q05 Journal Entries | 2.1 | 270.00 | 567.00 |
| 03/07/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Discussed Thermal and Interior return materials testing with K. Urek | 0.5 | 200.00 | 100.00 |
| 03/07/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared for and attended meeting with client in regards to XM receivable subsequent receipt testing, XM marketing allowance, and internet sales determination, and inventory lower of cost or market analysis at Delphi Product Service Solutions | 2.8 | 270.00 | 756.00 |
| 03/07/06 | THOMAS, DANIEL JOSEPH | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Prepared us pension audit memo for accounting | 3.9 | 490.00 | 1,911.00 |
| 03/07/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Initiated testing of Energy and Chassis inventory standard costing process | 1.8 | 450.00 | 810.00 |
| 03/07/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Interviewed Kevin Finan, IT Administrator, regarding headquarter's expenditure cycle testing | 2.0 | 280.00 | 560.00 |
| 03/07/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed property questions with K. McCoy for Energy & Chassis | 0.7 | 270.00 | 189.00 |
| 03/07/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Sorted through all FY04 - FY05 hard copies to determine if all files are completed | 0.5 | 280.00 | 140.00 |
| 03/07/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Initiated revenue testing | 1.5 | 290.00 | 435.00 |
| 03/07/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed and amended tax open items list | 1.2 | 525.00 | 630.00 |
| 03/07/06 | GROZDANOVSKI, NATALI | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Researched international invoices from Netherlands and discussed them with A. Amponsah | 1.7 | 100.00 | 170.00 |
| 03/07/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Completed and reviewed accounts receivable model audit program for Energy & Chassis | 0.7 | 270.00 | 189.00 |
| 03/07/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed samples for AP testing | 0.9 | 280.00 | 252.00 |
| 03/07/06 | CROWLEY, MARK J | PARTNER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Participated in call with KPMG fair value specialist regarding goodwill and asset impairment testing | 0.5 | 650.00 | 325.00 |
| 03/07/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Reviewed Inventory walkthrough to identify open items | 0.3 | 280.00 | 84.00 |
| 03/07/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Revised impairment rollforward workpaper for Energy & Chassis | 1.7 | 200.00 | 340.00 |
| 03/07/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in discussion with A.Bacarella re: wire disbursement selections | 0.6 | 200.00 | 120.00 |
| 03/07/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Continued documenting fixed assets testing | 1.8 | 290.00 | 522.00 |
| 03/07/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Reviewed Steering workpapers to determine open items and items received for our open items list | 0.5 | 270.00 | 135.00 |
| 03/07/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Evaluated updated support for Delphi accounts receivable open invoice testing | 0.9 | 270.00 | 243.00 |
| 03/07/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Responded to email | 1.0 | 650.00 | 650.00 |
| 03/07/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on sales returns analysis | 1.0 | 200.00 | 200.00 |
| 03/07/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Formatted data to input in the final fee application for review | 0.3 | 375.00 | 112.50 |
| 03/07/06 | SZALONY, SCOTT P | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Updated open item list for outstanding audit requests | 0.5 | 440.00 | 220.00 |

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| DATE | NAME | TITLE | CATEGORY | DESCRIPTION OF ACTIVITY | HOURS | RATE | TOTAL |
|----------|--------------------------|------------------|---|---|-------|--------|----------|
| 03/07/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Updated Delphi audit open items listing | 1.9 | 270.00 | 513.00 |
| 03/07/06 | STICKLINSKI, PATRICIA A | MANAGER | SAS 99 / JOURNAL ENTRY TESTING | Reviewed and approved documentation for Delphi Q3 DGL JEDAR analysis | 1.7 | 450.00 | 765.00 |
| 03/07/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed accumulated translation adjustment consolidating journal voucher to determine testing procedures | 0.6 | 270.00 | 162.00 |
| 03/07/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR AHG | Followed-up with automotive holding group client personnel on remaining open items | 0.5 | 440.00 | 220.00 |
| 03/07/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed memo on payroll related liabilities | 1.0 | 300.00 | 300.00 |
| 03/07/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed and documented independent testing of Financial Reporting | 3.8 | 280.00 | 1,064.00 |
| 03/07/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed other income/expense MAPS | 0.4 | 390.00 | 156.00 |
| 03/07/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in discussion of wire transfer testing procedures with E. Ludtke | 0.6 | 270.00 | 162.00 |
| 03/07/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Performed direct review of operations testing workpapers for sales and sales returns | 2.5 | 440.00 | 1,100.00 |
| 03/07/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed Delphi sickness and accident and extended disability demographic testing and supporting documentation received from the National Benefits Center to discuss with MetLife actuary | 3.2 | 200.00 | 640.00 |
| 03/07/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Created trial balance workpapers for Delphi Medical | 0.5 | 240.00 | 120.00 |
| 03/07/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed Consolidated Accumulated Translation Adjustment calculation | 2.4 | 270.00 | 648.00 |
| 03/07/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Prepared manual workpapers for headquarters financial reporting control testing | 2.5 | 360.00 | 900.00 |
| 03/07/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed and tested re-performance of Financial Reporting | 3.9 | 280.00 | 1,092.00 |
| 03/07/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Cleared review notes re: income statement lead at finals | 0.5 | 390.00 | 195.00 |
| 03/07/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the financial systems loading foreign currency walkthrough testing | 1.4 | 480.00 | 672.00 |
| 03/07/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Updated Open Item list | 0.2 | 280.00 | 56.00 |
| 03/07/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Assessed adequacy of test procedures performed by management on fixed asset cycle for Energy and Chassis Division to determine whether reliance can be taken. | 1.1 | 290.00 | 319.00 |
| 03/07/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and discussed Accumulated Translation Adjustment calculation with Julie Schmidt (Delphi) | 0.5 | 270.00 | 135.00 |
| 03/07/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Revised fixed assets additions workpaper and closed review notes for Energy & Chassis | 2.8 | 200.00 | 560.00 |
| 03/07/06 | STICKLINSKI, PATRICIA A | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed and approved documentation for Income Statement account analysis for DGL and SAP | 2.1 | 450.00 | 945.00 |
| 03/07/06 | STICKLINSKI, PATRICIA A | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed and approved documentation for Packing and Steering Division Cost of Sales analysis | 1.4 | 450.00 | 630.00 |
| 03/07/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Documented the necessary changes to update the segregation of duties draft summary memo. | 2.5 | 275.00 | 687.50 |
| 03/07/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Initiated Fixed Assets testing | 1.5 | 290.00 | 435.00 |
| 03/07/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Documented client procedures on inventory capitalization adjustment at month and year-end | 2.4 | 390.00 | 936.00 |
| 03/07/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Redrafted headquarter's expenditure cycle testing procedures based on interviews | 2.0 | 280.00 | 560.00 |
| 03/07/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Followed-up on open items for Inventory cycle | 0.6 | 280.00 | 168.00 |

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|----------|--------------------------|------------------|---|---|-------|--------|----------|
| 03/07/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Completed allowance for doubtful accounts model audit program for Energy & Chassis | 0.4 | 270.00 | 108.00 |
| 03/07/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared listing of selections for wire transfer | 1.9 | 200.00 | 380.00 |
| 03/07/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented Worker's Compensation walkthrough. | 0.5 | 360.00 | 180.00 |
| 03/07/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Cleared open notes within property left by senior. | 4.0 | 200.00 | 800.00 |
| 03/07/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Copied and sorted out CY audit file | 3.0 | 200.00 | 600.00 |
| 03/07/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented Financial Systems controls testing for account maintenance | 1.4 | 280.00 | 392.00 |
| 03/07/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Updated interest expense schedule to reflect new testing procedures | 1.4 | 200.00 | 280.00 |
| 03/07/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Incorporated additional time dataset from staff | 1.0 | 375.00 | 375.00 |
| 03/07/06 | STICKLINSKI, PATRICIA A | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed and approved documentation for Accounts Receivable 1810 and 1816 analysis | 1.3 | 450.00 | 585.00 |
| 03/07/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on LCM analysis | 1.0 | 200.00 | 200.00 |
| 03/07/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on clearing notes fro repair and maintenance expense analytic | 1.5 | 200.00 | 300.00 |
| 03/07/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented Employee Defined Benefit walkthrough. | 2.0 | 360.00 | 720.00 |
| 03/07/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Cleared review notes re: income statement lead at interim | 0.6 | 390.00 | 234.00 |
| 03/07/06 | GROZDANOVSKI, NATALI | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Performed back-up of 2004 and 2005 audit files on 3/7/06 | 0.8 | 100.00 | 80.00 |
| 03/07/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared subsequent disbursement workpapers based on support received from Delphi staff | 2.8 | 240.00 | 672.00 |
| 03/07/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Updated notes under Other Expense - Model Audit Program | 0.4 | 280.00 | 112.00 |
| 03/07/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed e-mail re: Delphi business process testing | 0.5 | 480.00 | 240.00 |
| 03/07/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the corporate financial accounting walkthrough control testing | 3.1 | 480.00 | 1,488.00 |
| 03/07/06 | PETERSON, JOHN D G | MANAGER | PREPARATION OF FEE/EXPENSE APPLICATIONS | Prepared for and met with A.Shrestha re: status and questions on outstanding datasets | 0.4 | 500.00 | 200.00 |
| 03/07/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and participated in meeting with A.Bacarella to discuss open items list. | 0.3 | 240.00 | 72.00 |
| 03/07/06 | KAPECKI, KENNETH WALTER | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in call with KPMG re: scope | 0.7 | 525.00 | 367.50 |
| 03/07/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed financial accounting related party transaction walkthrough control testing | 1.3 | 480.00 | 624.00 |
| 03/07/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Met with client re: Noida inventory receipts for inventory testing at Energy and Chassis | 0.4 | 240.00 | 96.00 |
| 03/07/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Discussed proposed carveout audits and other audit issues with B. Steiner | 1.1 | 650.00 | 715.00 |
| 03/07/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Updated test program for independent test results for revenue for Electronics and Safety | 2.7 | 390.00 | 1,053.00 |
| 03/07/06 | COULTER, STEPHEN J | PARTNER | TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS | Discussion with D. Olmore and other national office regarding reliance on representation of certain Delphi management | 1.0 | 670.00 | 670.00 |
| 03/07/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Replied to email regarding status for headquarter's expenditure cycle | 1.0 | 280.00 | 280.00 |
| 03/07/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Reviewed SAP - Vega Information Technology Controls Workpapers - Application and Database Change Control | 3.5 | 650.00 | 2,275.00 |
| 03/07/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Completed documentation of intangible assets to clear manager review notes for the Steering division | 1.9 | 270.00 | 513.00 |

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|----------|--------------------------|------------------|---|---|-------|--------|----------|
| 03/07/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Completed and reviewed accounts receivable workpapers for interim and final for Energy & Chassis | 2.8 | 270.00 | 756.00 |
| 03/07/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Prepared the treasury design and control deficiencies | 1.3 | 480.00 | 624.00 |
| 03/07/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented discussion and discrepancies of client meeting re: wire disbursement discrepancies | 1.7 | 200.00 | 340.00 |
| 03/07/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR AHG | Closed partner review notes on inventory annual physical inventory workpapers for Automotive Holdings Group | 3.8 | 240.00 | 912.00 |
| 03/07/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Discussed with manager open review notes left during interim testing. | 4.0 | 200.00 | 800.00 |
| 03/07/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Reviewed SAP - Vega Information Technology Controls Workpapers - Information System Operations | 2.0 | 650.00 | 1,300.00 |
| 03/07/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed commodity testing workpaper as it relates to leadsheet account reconciliations | 0.2 | 240.00 | 48.00 |
| 03/07/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Documented support received from client regarding receivables and inventory at Delphi Product and Service Solutions | 0.8 | 270.00 | 216.00 |
| 03/07/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Documented inventory over/under absorbed procedures and testing on the reasonableness | 3.0 | 390.00 | 1,170.00 |
| 03/07/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed and signed off on cash review notes and confirmations | 0.6 | 200.00 | 120.00 |
| 03/07/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Agreed Thermal and Interior joint venture, SDAAC, journal voucher to the account reconciliations | 1.4 | 200.00 | 280.00 |
| 03/07/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Continued testing for employee cost business process at Electronic and Safety division | 1.4 | 480.00 | 672.00 |
| 03/07/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Discussed open items list for Steering with B. Krauseneck | 0.2 | 270.00 | 54.00 |
| 03/07/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and met with client and A. Bacarella re: wire disbursement population | 0.5 | 490.00 | 245.00 |
| 03/07/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed segregation of duties memo to support testing conclusion for north America and Europe | 1.4 | 525.00 | 735.00 |
| 03/07/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed with E. Hoch the open notes on operations and prioritization of items to clear | 0.5 | 440.00 | 220.00 |
| 03/07/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented Recording HQ Security walkthrough. | 1.0 | 360.00 | 360.00 |
| 03/07/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with client re: wire disbursement transfer discrepancies | 0.8 | 200.00 | 160.00 |
| 03/07/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Verified completeness of wire transfer log | 2.6 | 200.00 | 520.00 |
| 03/07/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Reviewed subsequent disbursements testing workpaper | 1.1 | 300.00 | 330.00 |
| 03/07/06 | WANG, NING | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Assisted in the December 2005 IBNR liability review | 1.5 | 305.00 | 457.50 |
| 03/07/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed subsequent disbursements testing workpaper | 1.2 | 300.00 | 360.00 |
| 03/07/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Updated notes under Other Income - Model Audit Program | 0.4 | 280.00 | 112.00 |
| 03/07/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed update for Energy and Safety internal controls testing | 0.5 | 525.00 | 262.50 |
| 03/07/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Prepared for and attended meeting with C. Alsager and client re: remaining open items list | 1.0 | 440.00 | 440.00 |
| 03/07/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed accumulated translation adjustment final rollforward testing | 0.8 | 270.00 | 216.00 |
| 03/07/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Incorporated DPS standard rates into application | 3.0 | 375.00 | 1,125.00 |
| 03/07/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Documented testing work papers for the headquarter's Expenditure cycle | 4.0 | 280.00 | 1,120.00 |
| 03/07/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Met with B Murray to discuss EBD and Workers Compensation process memo. | 1.0 | 360.00 | 360.00 |

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|----------|---------------------------|------------------|---|--|-------|--------|----------|
| 03/07/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Update accounts receivables workpapers and closed review notes for Energy & Chassis | 2.7 | 200.00 | 540.00 |
| 03/07/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Documented the necessary changes in the "what if tool and "segregation of duties assessment" tool walkthrough summary to close the open review items. | 3.1 | 275.00 | 852.50 |
| 03/07/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed A/R interim lead sheet review notes | 0.6 | 390.00 | 234.00 |
| 03/07/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed Delphi Products and Service Solutions accounts receivable cut-off testing | 0.7 | 240.00 | 168.00 |
| 03/07/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed audit response letter from external counsel | 1.1 | 390.00 | 429.00 |
| 03/07/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Reviewed and documented Excess and Obsolete control activity | 1.0 | 280.00 | 280.00 |
| 03/07/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented walkthrough for Elimination of Allied Accounts Receivable and Accounts Payable. | 1.2 | 360.00 | 432.00 |
| 03/07/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Independently tested control activities within the fixed asset cycle of the Energy and Chassis Division for which Deloitte was unable to re-perform the test procedures conducted by management. | 3.5 | 290.00 | 1,015.00 |
| 03/07/06 | THOMAS, DANIEL JOSEPH | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Prepared us pension audit memo for assumptions | 3.9 | 490.00 | 1,911.00 |
| 03/07/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Updated testing workpapers for headquarters financial reporting controls testing | 3.0 | 360.00 | 1,080.00 |
| 03/07/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed subsequent disbursements testing workpaper | 1.3 | 300.00 | 390.00 |
| 03/07/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Prepared and participated in discussion with J. Peterson re: instructions for fee application, questions | 0.3 | 375.00 | 112.50 |
| 03/07/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Discussed Delphi headquarters account 6602 2005 activity with S. Kappler | 0.5 | 200.00 | 100.00 |
| 03/07/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Performed testing of revenue for Electronics and Safety | 3.7 | 390.00 | 1,443.00 |
| 03/07/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented Recording HQ Security testing results. | 1.0 | 360.00 | 360.00 |
| 03/07/06 | TANIELIAN, KEVORK KRIKOR | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Updated open items list for 3/7/2006 | 3.5 | 290.00 | 1,015.00 |
| 03/07/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared headquarters accrued payroll liabilities workpapers based on analysis received from Delphi staff | 1.9 | 240.00 | 456.00 |
| 03/07/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Updated accrued interest testing for model audit program of long-term debt | 1.2 | 200.00 | 240.00 |
| 03/07/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared and distributed GAAP checklists to the applicable seniors for completion | 1.9 | 270.00 | 513.00 |
| 03/07/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Discussed the treasury design and control deficiencies with D Ulincy (Delphi) | 0.5 | 480.00 | 240.00 |
| 03/07/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Performed direct review of operations testing workpapers for other than sales and cost of sales | 2.0 | 440.00 | 880.00 |
| 03/07/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed subsequent disbursements testing workpaper | 0.9 | 300.00 | 270.00 |
| 03/07/06 | COLIN, ROBERT L | PARTNER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Performed workpaper review re: account receivables; special tools, and company policy regarding special tools / compliance with EITF99-5 | 3.3 | 650.00 | 2,145.00 |
| 03/07/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Revised Revenue recognition, rebates, contract program work paper | 1.2 | 280.00 | 336.00 |
| 03/07/06 | GROZDANOVSKI, NATALI | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Coordinated additional SAS 99 meetings with various Delphi Directors for J. Gilkes and K. Fleming | 2.2 | 100.00 | 220.00 |
| 03/07/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Populated the categories in the fee application | 2.5 | 375.00 | 937.50 |
| 03/07/06 | MOYER, DENNY L | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed current status of Poland control testing for income taxes | 1.8 | 490.00 | 882.00 |

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| DATE | NAME | TITLE | CATEGORY | DESCRIPTION OF ACTIVITY | HOURS | RATE | TOTAL |
|----------|---------------------------|------------------|---|--|-------|--------|----------|
| 03/07/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Documented Sales selections for year end | 2.0 | 200.00 | 400.00 |
| 03/07/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Researched tax deficiency in the Poland sub 5C7 to decide on a conclusion | 0.6 | 525.00 | 315.00 |
| 03/07/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Performed testing procedures regarding fixed assets for the Steering division | 1.9 | 270.00 | 513.00 |
| 03/07/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed repairs and maintenance analytic testing | 1.4 | 390.00 | 546.00 |
| 03/07/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed Delphi headquarters account 6602 reconciliation received from S. Kappler | 1.9 | 200.00 | 380.00 |
| 03/07/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Compiled extended disability valuations to provide to Deloitte actuaries for review | 0.6 | 270.00 | 162.00 |
| 03/07/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Updated derivative confirmation control log | 0.2 | 240.00 | 48.00 |
| 03/07/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Reviewed Thermal and Interior sales and cost of sales analysis | 3.5 | 390.00 | 1,365.00 |
| 03/07/06 | TANIELIAN, KEVORK KRIKOR | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Revised open items list for 3/2/2006 | 1.0 | 290.00 | 290.00 |
| 03/07/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Documented results for Delphi Thermal and Interior sales and cost of sales testing | 2.3 | 270.00 | 621.00 |
| 03/07/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Documented memo for contract management testing | 0.4 | 280.00 | 112.00 |
| 03/07/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared for and attended meeting with client in regards to transferred receivables past due balances and static warranty reserves at Delphi Product and Service Solutions | 1.1 | 270.00 | 297.00 |
| 03/08/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Continued documentation of Financial Reporting cycle | 0.7 | 280.00 | 196.00 |
| 03/08/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Discussed with Mary Starr, Delphi Finance re: adjusting entries to record buyback adjustments | 1.0 | 390.00 | 390.00 |
| 03/08/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Continued documentation of fixed assets testing | 1.0 | 290.00 | 290.00 |
| 03/08/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared meeting agenda for meeting with senior manager and partner in regards to issues at Delphi Product and Service Solutions | 0.6 | 270.00 | 162.00 |
| 03/08/06 | THOMAS, DANIEL JOSEPH | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed the hourly and salary life insurance reports | 2.0 | 490.00 | 980.00 |
| 03/08/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed tax model audit program status for France | 0.3 | 490.00 | 147.00 |
| 03/08/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Reviewed the status of Thermal and Interior audit procedures | 0.8 | 390.00 | 312.00 |
| 03/08/06 | STEINER, ROBERT C JR | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed and provided edits to Delphi 10-K draft | 1.0 | 670.00 | 670.00 |
| 03/08/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Completed and reviewed accounts receivable model audit program for Energy & Chassis | 0.6 | 270.00 | 162.00 |
| 03/08/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Tested rate structure via pivots to the previous fee application | 1.2 | 375.00 | 450.00 |
| 03/08/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed actuarial valuation for the workers compensation liability at year end | 0.9 | 270.00 | 243.00 |
| 03/08/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed 4Q05 bar code scanning error with C. Alsager (Deloitte & Touche) and Gordon Halleck, Finance Manager Systems and Special Projects | 0.9 | 270.00 | 243.00 |

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|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/08/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Discussed with L.Tropea the overall results of all the tests performed under segregation of duties audit of Delphi to prepare dolomite's summary of the overall conclusion on the segregation of duties audit. | 1.2 | 275.00 | 330.00 |
| 03/08/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed all open items as listed in summary report dated 3/7/06. | 1.1 | 650.00 | 715.00 |
| 03/08/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with C. High regarding Packard's business cycle | 0.3 | 280.00 | 84.00 |
| 03/08/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed special compensation accrual with Delphi Headquarters staff | 1.1 | 240.00 | 264.00 |
| 03/08/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed cleared notes on warranty and restructuring working papers | 0.6 | 390.00 | 234.00 |
| 03/08/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed accounts receivable reconciliation testing | 2.9 | 390.00 | 1,131.00 |
| 03/08/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed interest expense testing schedule along with the reconciliations that applied | 3.1 | 200.00 | 620.00 |
| 03/08/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Edited document for segregation of duties meeting with Delphi | 1.8 | 525.00 | 945.00 |
| 03/08/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Initiated testing of Energy and Chassis inventory expenditure versus capitalization process | 1.9 | 450.00 | 855.00 |
| 03/08/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR AHG | Prepared follow up questions re: excess and obsolete inventory support provided by client for Automotive Holdings Group | 0.8 | 240.00 | 192.00 |
| 03/08/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Performed direct review of energy and chassis accounts receivable model audit programs and supplemental procedures | 2.0 | 440.00 | 880.00 |
| 03/08/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Met with C.Snyder regarding status update for headquarter's expenditure cycle | 1.0 | 280.00 | 280.00 |
| 03/08/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on clearing review notes on pre-post petition liabilities testing | 2.2 | 200.00 | 440.00 |
| 03/08/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Assessed adequacy of test procedures performed by management on revenue cycle for Energy and Chassis Division to determine whether reliance can be taken. | 2.7 | 290.00 | 783.00 |
| 03/08/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Updated Revenue Recognition | 1.0 | 280.00 | 280.00 |
| 03/08/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Gathered detail on journal entry selections not reviewed and approved by Steering management | 0.2 | 270.00 | 54.00 |
| 03/08/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Updated testing workpapers for headquarters financial reporting controls testing | 3.8 | 360.00 | 1,368.00 |
| 03/08/06 | MIOCIC, GREGORY G | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed and reviewed tangible asset valuation methodology and procedures with KPMG. | 0.2 | 525.00 | 105.00 |
| 03/08/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed Delphi management's segregation of duties assessment summary and the overall conclusion determined on segregation of duties testing. | 2.8 | 275.00 | 770.00 |
| 03/08/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Discussed MetLife demographic pull differences with D. Ralbusky, K. Fleming and MetLife staff | 1.2 | 200.00 | 240.00 |
| 03/08/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Documented test results for revenue for Electronics and Safety | 3.9 | 390.00 | 1,521.00 |
| 03/08/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Discussed fixed assets testing with Client | 0.8 | 290.00 | 232.00 |
| 03/08/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Reconciled the key control activities identified by management, tested by management, and selected for reperformance by Deloitte by finalized the reperformance testing template for the revenue cycle of the Energy and Chassis Division. | 1.3 | 290.00 | 377.00 |
| 03/08/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Created work papers based on electronic trial balance walkthrough. | 2.5 | 280.00 | 700.00 |
| 03/08/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Tied out commodities confirmations for Headquarters | 2.6 | 200.00 | 520.00 |
| 03/08/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in conversation with the client requesting wire room activity for January through present | 0.2 | 270.00 | 54.00 |

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|----------|---------------------------|------------------|---|---|-------|--------|----------|
| 03/08/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed actuarial valuations for the extended disability and sick and accident liabilities at year end | 2.8 | 270.00 | 756.00 |
| 03/08/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Prepared for and attended consultation discussion re: Energy and Chassis inventory testing | 0.5 | 450.00 | 225.00 |
| 03/08/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Reviewed Hyperion Information Technology Controls Workpapers - Information Security Controls | 2.5 | 650.00 | 1,625.00 |
| 03/08/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Discussed Fixed Assets testing with Deloitte manager | 0.5 | 290.00 | 145.00 |
| 03/08/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed prior year workpapers to determine procedures performed on asset retirement | 0.8 | 390.00 | 312.00 |
| 03/08/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented manual workpapers for Recording HQ Security, Employee Defined Benefit, Worker's Compensation and 10K Inventory Footnote. | 1.5 | 360.00 | 540.00 |
| 03/08/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Cleared final property notes left by partner. | 4.0 | 200.00 | 800.00 |
| 03/08/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | INTERNAL CONTROL TESTING | Created testing status summary for all divisions | 1.7 | 280.00 | 476.00 |
| 03/08/06 | THOMAS, DANIEL JOSEPH | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed the hourly and salary medical reports | 3.9 | 490.00 | 1,911.00 |
| 03/08/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Documented finding to Q3 internal control procedures | 0.8 | 280.00 | 224.00 |
| 03/08/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Pulled 2004 restated trial balance for Thermal and Interior fourth quarter review | 2.1 | 200.00 | 420.00 |
| 03/08/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed Delphi Technologies Inc. detailed audit testing procedures workpaper | 0.8 | 300.00 | 240.00 |
| 03/08/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed news articles to evaluate impact on the audit | 0.4 | 390.00 | 156.00 |
| 03/08/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed mapping for sick and accident liability accounts for Delphi Corporation | 0.8 | 270.00 | 216.00 |
| 03/08/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed comments on document for segregation of duties meeting with Delphi | 0.6 | 525.00 | 315.00 |
| 03/08/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Referenced derivative account leadsheet to supporting documentation | 1.1 | 240.00 | 264.00 |
| 03/08/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Agreed Thermal and Interior joint venture, SDAAC, SAP activity to the account reconciliations | 1.6 | 200.00 | 320.00 |
| 03/08/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Created workpapers for accrued payroll liabilities | 1.9 | 240.00 | 456.00 |
| 03/08/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared and submitted GAAP checklists to seniors and managers for headquarters | 1.5 | 270.00 | 405.00 |
| 03/08/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Prepared follow up questions for sales transactions relating to the Indianapolis plant site at Energy and Chassis | 2.4 | 240.00 | 576.00 |
| 03/08/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Updated workpaper file for 2005 Journal Entry Selections | 0.8 | 270.00 | 216.00 |
| 03/08/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR AHG | Prepared Automotive Holdings Group sales work paper | 0.3 | 240.00 | 72.00 |
| 03/08/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Added documentation to testing procedures performed for the Steering division | 1.6 | 270.00 | 432.00 |
| 03/08/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in discussion with client re: noted differences and selection questions for non-repetitive wire transfers | 0.4 | 200.00 | 80.00 |
| 03/08/06 | SZALONY, SCOTT P | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Updated open items list and determined the resources available to allocate to open divisional items | 1.0 | 440.00 | 440.00 |
| 03/08/06 | CROWLEY, MARK J | PARTNER | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Reviewed Thermal and Interior investment workpapers | 3.8 | 650.00 | 2,470.00 |

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| 03/08/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Prepared for and participated in status meeting with M. Crowley and L. Marion. | 1.5 | 650.00 | 975.00 |
| 03/08/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Drafted an e-mail to J. Peterson and D. Moyer re: status and comments for review | 0.4 | 375.00 | 150.00 |
| 03/08/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Documented information re special tools selections for Energy & Chassis | 1.8 | 200.00 | 360.00 |
| 03/08/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Discussed with S. Coulter, T. Godbout, S. Simpson, and B. Steiner the carve out audits and reliance on certain accounting personnel | 1.2 | 650.00 | 780.00 |
| 03/08/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Revised Sales revenue lead sheet 9/30/05 | 0.6 | 280.00 | 168.00 |
| 03/08/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed results of management testing for Sarbanes Oxley | 1.4 | 390.00 | 546.00 |
| 03/08/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Resolved FARS & Financial Performance testing review notes. | 2.0 | 360.00 | 720.00 |
| 03/08/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Tested reconciling items for account 4201 (accounts payable) | 3.5 | 280.00 | 980.00 |
| 03/08/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Discussed tax open item with J. Erickson | 0.5 | 525.00 | 262.50 |
| 03/08/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented Delphi derivative analytic | 2.5 | 240.00 | 600.00 |
| 03/08/06 | TANIELIAN, KEVORK KRIKOR | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Revised open items list for 3/2/2006 | 3.5 | 290.00 | 1,015.00 |
| 03/08/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed prioritization of business cycle scope of work to work assigned to team members | 1.7 | 480.00 | 816.00 |
| 03/08/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared for walkthrough of safeguarding of assets | 0.5 | 290.00 | 145.00 |
| 03/08/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Analyzed 4Q05 journal entries | 1.7 | 270.00 | 459.00 |
| 03/08/06 | BRENMAN, MILANA | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Addressed questions regarding fourth quarter analytical review to W.Kwok | 0.5 | 240.00 | 120.00 |
| 03/08/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented procedures for derivatives analytic | 1.9 | 240.00 | 456.00 |
| 03/08/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Updated support for 3Q05 journal entry testing | 2.9 | 270.00 | 783.00 |
| 03/08/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Initiated documentation of Safeguarding of Assets walkthrough | 1.6 | 290.00 | 464.00 |
| 03/08/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented prepaid insurance testing of premium payments | 3.1 | 270.00 | 837.00 |
| 03/08/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed client support for Delphi derivative analytic | 2.1 | 240.00 | 504.00 |
| 03/08/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Completed majority of property model audit program | 1.1 | 270.00 | 297.00 |
| 03/08/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed news articles on latest Delphi activities | 0.3 | 270.00 | 81.00 |
| 03/08/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Finalized documentation on Delphi Interior fixed asset additions testing | 1.3 | 270.00 | 351.00 |
| 03/08/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Updated test program for independent test results for revenue for Electronics and Safety | 2.7 | 390.00 | 1,053.00 |
| 03/08/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Had meeting with T. bomberski and A. Bianco about Segregation of duties testing for internal controls audit | 1.6 | 525.00 | 840.00 |
| 03/08/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared for and attended meeting with client in regards to the percentage reserves and item groupings in the excess and obsolete/lower of cost or market analysis at Delphi Product and Service Solutions | 1.4 | 270.00 | 378.00 |

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|----------|---------------------------|------------------|---|--|-------|--------|----------|
| 03/08/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Completed and reviewed accrued liabilities leadsheets for interim and final for Automotive Holdings Group | 2.4 | 270.00 | 648.00 |
| 03/08/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed subsequent disbursement population for wire disbursements | 1.8 | 490.00 | 882.00 |
| 03/08/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Created work papers based on electronic trial balance walkthrough. | 0.4 | 280.00 | 112.00 |
| 03/08/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed payroll related liabilities testing | 2.6 | 300.00 | 780.00 |
| 03/08/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Documented the necessary changes in the segregation of duties tool comparison summary for north America and Europe to close the open review notes. | 2.5 | 275.00 | 687.50 |
| 03/08/06 | TANIELIAN, KEVORK KRIKOR | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Updated open items list for 3/7/2006 | 3.7 | 290.00 | 1,073.00 |
| 03/08/06 | CROWLEY, MARK J | PARTNER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Obtained updates from each manager in preparation for meeting with L. Marion | 0.8 | 650.00 | 520.00 |
| 03/08/06 | COULTER, STEPHEN J | PARTNER | TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS | Attended conference call with B. Plumb, B. Steiner, D. Olmore, S. Simpson to discuss follow-up on reliance on individuals | 1.0 | 670.00 | 670.00 |
| 03/08/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Prepared construction work in process workpapers for Steering division based on additional support received | 1.7 | 240.00 | 408.00 |
| 03/08/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Documented testing work papers for the headquarter's Expenditure cycle | 4.0 | 280.00 | 1,120.00 |
| 03/08/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Performed testing on accounts payable reconciling journal entries | 2.1 | 270.00 | 567.00 |
| 03/08/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared for and attended meeting with D Moyer in regards to all open items for Delphi Product and Service Solutions | 0.8 | 270.00 | 216.00 |
| 03/08/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed special tools narrative documentation | 1.1 | 390.00 | 429.00 |
| 03/08/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Resolved review notes for headquarters financial reporting controls testing | 3.2 | 360.00 | 1,152.00 |
| 03/08/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Discussed treasury commercial paper control deficiencies with M Beckett (Delphi) | 0.5 | 480.00 | 240.00 |
| 03/08/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Resolved Corporate Accounting review notes. | 1.0 | 360.00 | 360.00 |
| 03/08/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and participated in meeting with J.Schmidt re: Delphi derivative analytic | 0.7 | 240.00 | 168.00 |
| 03/08/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Met with D. Moyer and Delphi Steering personnel re: summary of proposed entries | 0.7 | 270.00 | 189.00 |
| 03/08/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Discussed the status of the headquarter expenditure control testing with W Popiel | 1.0 | 480.00 | 480.00 |
| 03/08/06 | STICKLINSKI, PATRICIA A | MANAGER | SAS 99 / JOURNAL ENTRY TESTING | Reviewed and approved documentation for Delphi Mexico Q4 SAP JEDAR analysis | 1.7 | 450.00 | 765.00 |
| 03/08/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Discussed the financial reporting review notes with C Snyder | 1.0 | 360.00 | 360.00 |
| 03/08/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented list of outstanding queries from Delphi Technologies Inc. detailed audit testing procedures workpaper | 0.2 | 300.00 | 60.00 |
| 03/08/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Documented walkthrough for Inventory at Plainfield site | 0.5 | 280.00 | 140.00 |
| 03/08/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Performed testing for treasury business process at Electronics and Safety division | 3.8 | 480.00 | 1,824.00 |
| 03/08/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed Q3 Packard Open deficiencies list | 1.3 | 280.00 | 364.00 |
| 03/08/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed work performed on subsequent disbursement testing | 0.8 | 390.00 | 312.00 |
| 03/08/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed the status of questions and audit procedures for benefit liabilities | 2.9 | 390.00 | 1,131.00 |
| 03/08/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed Delphi Technologies Inc. audit file workpapers | 1.1 | 300.00 | 330.00 |

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|----------|---------------------------|------------------|---|--|-------|--------|----------|
| 03/08/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared for and attended meeting with client in regards to internal audit inventory report for Delphi Product and Service Solutions | 0.7 | 270.00 | 189.00 |
| 03/08/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Performed testing of revenue for Electronics and Safety | 3.8 | 390.00 | 1,482.00 |
| 03/08/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Initiated revenue cycle testing | 2.1 | 290.00 | 609.00 |
| 03/08/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared analysis of allowance for doubtful accounts for consolidated Delphi entity | 2.8 | 240.00 | 672.00 |
| 03/08/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on special tooling amortization narrative | 1.5 | 200.00 | 300.00 |
| 03/08/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Reviewed support received for detailed testing at Delphi Product and Service Solutions | 1.1 | 270.00 | 297.00 |
| 03/08/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed headquarters testing documentation to provide advice to internal controls audit team | 0.5 | 525.00 | 262.50 |
| 03/08/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed Delphi Technologies Inc. consolidation eliminations workpaper | 1.0 | 300.00 | 300.00 |
| 03/08/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Evaluated final testing for receivable allowance accounts | 2.3 | 390.00 | 897.00 |
| 03/08/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Initiated testing of Energy and Chassis inventory in-transit process | 1.2 | 450.00 | 540.00 |
| 03/08/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed AP selection with M.Starr | 0.7 | 280.00 | 196.00 |
| 03/08/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with M. Brenman regarding quarter 4 analytic | 0.5 | 280.00 | 140.00 |
| 03/08/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in discussion with E. Ludtke re: debt interest expense | 0.4 | 270.00 | 108.00 |
| 03/08/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed 2005 tax CJV's | 1.0 | 525.00 | 525.00 |
| 03/08/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Drafted status of audit procedures for the Steering division | 0.2 | 270.00 | 54.00 |
| 03/08/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on discrepancies between PO and standard price testing | 3.2 | 200.00 | 640.00 |
| 03/08/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Prepared and participated in call with D. Ralbusky, E. Schrot and MetLife to discuss demographic data | 1.2 | 390.00 | 468.00 |
| 03/08/06 | GROZDANOVSKI, NATALI | ASSOCIATE | GOVERNMENTAL REPORTS | Discussed with Census Bureau re submission of 4th quarter BE-577 report | 2.3 | 75.00 | 172.50 |
| 03/08/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Documented C. High's explanation to Understanding of the Financial Reporting Business Cycle work paper | 0.5 | 280.00 | 140.00 |
| 03/08/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the Delphi headquarter computer room general computer control testing | 1.7 | 480.00 | 816.00 |
| 03/08/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Met with C Snyder to review Status Tracker spreadsheet. | 1.0 | 360.00 | 360.00 |
| 03/08/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Prepared and reviewed updates of open items on Delphi Packard audit | 1.3 | 390.00 | 507.00 |
| 03/08/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DPSS | Reviewed audit status for Delphi Product & Systems Solutions | 0.4 | 490.00 | 196.00 |
| 03/08/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared interest expense schedule on new workpaper for threshold calculations | 2.1 | 200.00 | 420.00 |
| 03/08/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Continued testing work papers for the headquarter's Expenditure cycle | 1.0 | 280.00 | 280.00 |
| 03/08/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Prepared analysis of special tools accounts for workpapers for Steering division | 1.4 | 240.00 | 336.00 |
| 03/08/06 | STICKLINSKI, PATRICIA A | MANAGER | SAS 99 / JOURNAL ENTRY TESTING | Reviewed and approved documentation for Delphi Q3 SAP JEDAR analysis | 2.5 | 450.00 | 1,125.00 |
| 03/08/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Tested 1st quarter profiling journal entries | 3.5 | 280.00 | 980.00 |
| 03/08/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Followed-up on Financial Reporting open items with client | 2.8 | 280.00 | 784.00 |

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|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/08/06 | CROWLEY, MARK J | PARTNER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed strategic alliance agreement accounting memo | 0.8 | 650.00 | 520.00 |
| 03/08/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented Worker's Compensation walkthrough. | 1.3 | 360.00 | 468.00 |
| 03/08/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Continued testing of Energy and Chassis negative inventory process | 3.0 | 450.00 | 1,350.00 |
| 03/08/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Performed walkthrough of Safeguarding of Assets and Inventory | 1.4 | 290.00 | 406.00 |
| 03/08/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed 2005 tax JV's | 0.5 | 525.00 | 262.50 |
| 03/08/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Provided update on Delphi Thermal and Interior audit status to D. Greenbury | 2.1 | 270.00 | 567.00 |
| 03/08/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Discussed review notes on financial systems with J Green | 0.5 | 480.00 | 240.00 |
| 03/08/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Wrote and read e-mails to M. Fleming and T. Miffleton re: WBS elements for Delta | 0.4 | 375.00 | 150.00 |
| 03/08/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Discussed special tools issues with M. Stamenkovic | 1.2 | 390.00 | 468.00 |
| 03/08/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Tested excess and obsolete inventory based on additional information received from management | 2.0 | 280.00 | 560.00 |
| 03/08/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Sorted through all FY04 - FY05 hard copies to determine if all files are completed | 1.2 | 280.00 | 336.00 |
| 03/08/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared for walkthroughs at Plainfield site | 0.5 | 280.00 | 140.00 |
| 03/08/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with I. Smith, Analyst regarding AP selection | 0.5 | 280.00 | 140.00 |
| 03/08/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed energy and chassis interim accounts receivable workpapers | 3.0 | 440.00 | 1,320.00 |
| 03/08/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR AHG | Followed-up with automotive holdings group to clarify our request re: Switech agreement | 0.5 | 440.00 | 220.00 |
| 03/08/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Updated support for 2Q05 journal entry testing | 3.6 | 270.00 | 972.00 |
| 03/08/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Prepared material for meeting with C. Zerull, Packard Assistant Director | 0.5 | 280.00 | 140.00 |
| 03/08/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Answered questions re: business cycle testing at Electronics and Safety | 0.4 | 480.00 | 192.00 |
| 03/08/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR STEERING | Reviewed accounting for Steering fixed asset additions | 1.6 | 490.00 | 784.00 |
| 03/08/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed subsequent disbursement testing selection | 0.5 | 280.00 | 140.00 |
| 03/08/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Documented demographic procedures re: sick and accident and extended disability | 1.6 | 270.00 | 432.00 |
| 03/08/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in Participated in discussion with D. Ralbusky re: pre-petition liabilities for HQ | 0.3 | 270.00 | 81.00 |
| 03/08/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Updated Income Statement testing | 0.7 | 280.00 | 196.00 |
| 03/08/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented construction work in progress selection and determined if in accordance with statement of position 98-1 | 3.9 | 270.00 | 1,053.00 |
| 03/08/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed e-mail re: Delphi business process testing | 0.5 | 480.00 | 240.00 |
| 03/08/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Reviewed current engagement workpaper status report | 0.5 | 650.00 | 325.00 |
| 03/08/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented commodities confirmation tie-out for Headquarters | 2.7 | 200.00 | 540.00 |
| 03/08/06 | CROWLEY, MARK J | PARTNER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Participated in meeting with J. Aughton and A. Brazier regarding FIN 47 accounting | 1.0 | 650.00 | 650.00 |
| 03/08/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Documented additional proposed adjustments to our summary schedule for the Delphi Steering division | 0.2 | 270.00 | 54.00 |

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|----------|--------------------------|------------------|---|---|-------|--------|----------|
| 03/08/06 | OLMORE, DAVID S | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Attended conference call with B. Plumb, B. Steiner, S. Coulter, S. Simpson to discuss follow-up on reliance on individuals | 1.0 | 450.00 | 450.00 |
| 03/08/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR AHG | Prepared Automotive Holdings Group cost of sales work paper | 0.3 | 240.00 | 72.00 |
| 03/08/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed material price testing | 0.9 | 390.00 | 351.00 |
| 03/08/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Documented manual work papers for the headquarter's Expenditure cycle | 2.0 | 280.00 | 560.00 |
| 03/08/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Cleared review notes in financial systems walkthroughs | 3.1 | 280.00 | 868.00 |
| 03/08/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with C. Zerull, Packard Assistant Director regarding quarterly | 0.5 | 280.00 | 140.00 |
| 03/08/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Compiled high level summary of Steering issues to discuss with engagement management | 0.3 | 270.00 | 81.00 |
| 03/08/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Updated my understanding re warranty roll forward analysis | 2.1 | 650.00 | 1,365.00 |
| 03/08/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared GAAP disclosure checklist for ATA | 0.3 | 270.00 | 81.00 |
| 03/08/06 | MOYER, DENNY L | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed engagement economics for international billings received | 0.4 | 490.00 | 196.00 |
| 03/08/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Documented inventory capitalization variance and buy back for the US and Mexico plants | 1.4 | 390.00 | 546.00 |
| 03/08/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Documented explanations received from client for pre petition breakouts for Automotive Holdings Group | 1.1 | 270.00 | 297.00 |
| 03/08/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Resolved Corporate Accounting review notes. | 1.9 | 360.00 | 684.00 |
| 03/08/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Coordinated with Ann Bianco to validate the negative responses received on the security administration changes to forms testing for Europe. | 1.5 | 275.00 | 412.50 |
| 03/08/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Generated request list to C. Zerull, Packard Assistant Director, Packard Assistant Finance Director | 0.5 | 280.00 | 140.00 |
| 03/08/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Contacted engineers/plant managers re special tools selections for Energy & Chassis | 1.3 | 200.00 | 260.00 |
| 03/08/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with A. Bacarella re: pre and post petition liabilities on the Delphi headquarter ledger | 0.3 | 270.00 | 81.00 |
| 03/08/06 | COLIN, ROBERT L | PARTNER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Performed workpaper review re: account receivables accruals, I/S - SAS99 | 1.1 | 650.00 | 715.00 |
| 03/08/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Performed direct review of headquarter property workpapers | 2.0 | 440.00 | 880.00 |
| 03/08/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Finalized documentation on Delphi Thermal fixed asset additions testing | 1.7 | 270.00 | 459.00 |
| 03/08/06 | CROWLEY, MARK J | PARTNER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Evaluated prior years warranty expense and activity and impact on current financial statements | 2.6 | 650.00 | 1,690.00 |
| 03/08/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Completed other liabilities model audit program for Automotive Holdings Group | 0.9 | 270.00 | 243.00 |
| 03/08/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Documented sales selections for year end | 2.5 | 200.00 | 500.00 |
| 03/08/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DPSS | Prepared for and reviewed open items and audit status for Delphi Product & Systems Solutions w/ J. Badie | 0.8 | 490.00 | 392.00 |
| 03/08/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented screen shots of Delphi general ledger controls | 0.8 | 280.00 | 224.00 |
| 03/08/06 | FALES, AARON M | SENIOR ASSOCIATE | AUDIT PROCEDURES ON INCOME TAXES | Reviewed property tax accruals re: pre and post petition split | 0.1 | 390.00 | 39.00 |
| 03/08/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented non-repetitive wire transfer selections issues and prepared new listing | 2.3 | 200.00 | 460.00 |
| 03/08/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on LCM or cost analysis - additional info needed | 2.5 | 200.00 | 500.00 |

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|----------|---------------------------|------------------|---|--|-------|--------|----------|
| 03/08/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures | 0.6 | 525.00 | 315.00 |
| 03/08/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed consolidated journal voucher 202 | 0.9 | 240.00 | 216.00 |
| 03/08/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Discussed status of asset retirement accounting memo with Delphi personnel. | 1.3 | 650.00 | 845.00 |
| 03/08/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed responses on workers compensation questions from the partner | 0.5 | 390.00 | 195.00 |
| 03/08/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Prepared analysis of inventory accounts for workpapers for Saginaw Steering division | 1.2 | 240.00 | 288.00 |
| 03/08/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Performed testing and reviewed fringe benefit liabilities | 2.3 | 300.00 | 690.00 |
| 03/08/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Initiated testing of Energy and Chassis inventory system control movement process | 1.4 | 450.00 | 630.00 |
| 03/08/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Reviewed staff schedule for the remainder of the month | 0.5 | 650.00 | 325.00 |
| 03/08/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Met with client to perform Safeguarding of Assets and Inventory walkthrough | 1.4 | 280.00 | 392.00 |
| 03/08/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Prepared document to present to Delphi for conclusions on segregation of duties audit | 3.9 | 525.00 | 2,047.50 |
| 03/08/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Met with Finance Manger - Systems and Special Projects and S. Lovelady to discuss questions on SAS 99 journal entry selections. | 0.9 | 270.00 | 243.00 |
| 03/08/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Reperformed procedures executed by management to test internal controls in the revenue cycle of the Energy and Chassis Division. | 3.5 | 290.00 | 1,015.00 |
| 03/08/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR STEERING | Prepared for and participated in Steering update meeting with D. Ralbusky and Delphi | 0.7 | 490.00 | 343.00 |
| 03/08/06 | STICKLINSKI, PATRICIA A | MANAGER | SAS 99 / JOURNAL ENTRY TESTING | Reviewed and approved documentation for Delphi Mexico Q1-Q3 DGL JEDAR analysis | 1.8 | 450.00 | 810.00 |
| 03/08/06 | MILLER, ASHLEY ELAINE | SENIOR ASSOCIATE | AUDIT PROCEDURES ON INCOME TAXES | Reviewed response received related to adjustments to income tax at Poland units | 0.3 | 390.00 | 117.00 |
| 03/08/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Responded to voice mail messages | 0.5 | 650.00 | 325.00 |
| 03/08/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented manual workpapers for Elimination of Allied Accounts Receivable and Accounts Payable, Minority Interest, 10K Other Income and Elimination of Intercompany Profit. | 2.0 | 360.00 | 720.00 |
| 03/08/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Updated B. Kueppers about the carve out audits and reliance on certain accounting personnel | 0.4 | 650.00 | 260.00 |
| 03/08/06 | CROWLEY, MARK J | PARTNER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Participated in audit status meeting with L. Marion and J. Aughton | 1.0 | 650.00 | 650.00 |
| 03/08/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Met with k. Fleming, E. Schrot, and MetLife personnel re: salary information used in the year end valuations | 1.2 | 270.00 | 324.00 |
| 03/08/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Discussed account reconciliation documentation issue for corporate internal controls audit with s. warnack | 0.9 | 525.00 | 472.50 |
| 03/08/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Followed-up on Inventory open items with client | 0.7 | 280.00 | 196.00 |
| 03/08/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed subsequent disbursements support received with Delphi Headquarters staff | 0.9 | 240.00 | 216.00 |
| 03/08/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed 2005 Schedule H's received from Deloitte member firms to date | 2.2 | 525.00 | 1,155.00 |
| 03/08/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Participated in meeting with L. Tropea to discuss the status of the engagement and our client meetings scheduled for Thursday | 0.5 | 650.00 | 325.00 |
| 03/08/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Initiated testing of Energy and Chassis inventory scrap process | 1.0 | 450.00 | 450.00 |

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|----------|---------------------------|------------------|---|--|-------|--------|----------|
| 03/08/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Independently tested control activities within the revenue cycle of the Energy and Chassis Division for which Deloitte was unable to re-perform the test procedures conducted by management. | 1.4 | 290.00 | 406.00 |
| 03/08/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the corporate "defining the financial closing and reporting" process control testing | 2.1 | 480.00 | 1,008.00 |
| 03/08/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Reviewed Consolidation GM Applications Information Technology Controls Workpapers - Application and Database Change Control | 2.5 | 650.00 | 1,625.00 |
| 03/08/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Updated open item listing to be distributed to Delphi management | 0.9 | 490.00 | 441.00 |
| 03/08/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Performed review of signoffs in the control audit tool for accuracy of internal controls audit | 3.8 | 525.00 | 1,995.00 |
| 03/08/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Completed final testing for property. | 3.5 | 200.00 | 700.00 |
| 03/08/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Updated S. VanArsdell about the carve out audits and reliance on certain accounting personnel | 0.4 | 650.00 | 260.00 |
| 03/08/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed distribution of GAAP compliance checklists to seniors | 0.6 | 390.00 | 234.00 |
| 03/08/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Documented the Steering financial audit control deficiencies | 1.2 | 480.00 | 576.00 |
| 03/08/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with S Zmuda re: queries on payroll testing | 0.3 | 300.00 | 90.00 |
| 03/08/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Created a pivot table with all WBS element for review by D. Moyer | 0.3 | 375.00 | 112.50 |
| 03/08/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on and discussed with K. Frantz decrease in R&M expense | 1.6 | 200.00 | 320.00 |
| 03/08/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Identified and documented ledger accounts with year on year fluctuations exceeding threshold | 2.2 | 300.00 | 660.00 |
| 03/08/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Updated Sales revenue lead sheet | 0.8 | 280.00 | 224.00 |
| 03/08/06 | BRENMAN, MILANA | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed supporting documentation received and followed up on outstanding items in accounts receivable testing | 3.0 | 240.00 | 720.00 |
| 03/08/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared for and attended meeting regarding the accounting for internet sales and inventory sales transactions at Delphi Product Service Solutions | 1.1 | 270.00 | 297.00 |
| 03/08/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Updated special tooling testing based on conclusions reached with client | 3.1 | 390.00 | 1,209.00 |
| 03/08/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Closed manager review notes for Energy and Chassis sales detail testing | 3.9 | 240.00 | 936.00 |
| 03/08/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed the analysis of cutoff transactions crossing over quarters | 1.0 | 440.00 | 440.00 |
| 03/08/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Closed manager review notes for Energy and Chassis cost of sales detail testing | 2.8 | 240.00 | 672.00 |
| 03/08/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the headquarter control objective templates and validation testing to determine open items | 1.1 | 480.00 | 528.00 |
| 03/08/06 | GROZDANOVSKI, NATALI | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Performed back-up of 2004 and 2005 audit files on 3/8/06 | 0.7 | 100.00 | 70.00 |
| 03/08/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Updated financial systems with Delphi general ledger control screenshots | 1.5 | 280.00 | 420.00 |
| 03/08/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR STEERING | Reviewed Steering inventory workpapers | 1.3 | 490.00 | 637.00 |
| 03/08/06 | UNDERWOOD, DAWN RENE | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Prepared for and met with K. Crain regarding journal entries | 2.6 | 270.00 | 702.00 |
| 03/08/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Update open item list for Energy & Chassis | 0.4 | 270.00 | 108.00 |

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|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/08/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Documented pay period differences for other postretirement benefits life insurance demographic testing | 3.2 | 200.00 | 640.00 |
| 03/08/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Discussed the status of the corporate accounting control testing with J Walker | 1.0 | 480.00 | 480.00 |
| 03/08/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Met with J Schmidt and discussed foreign exchange rate receipt system | 1.9 | 280.00 | 532.00 |
| 03/08/06 | AUGHTON, JEFFERY S | PARTNER | INTERNAL CONTROL TESTING | Reviewed status of control audit procedures and current findings focusing on computer controls. | 1.1 | 650.00 | 715.00 |
| 03/08/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed Poland international tax audit questions or status | 1.9 | 490.00 | 931.00 |
| 03/08/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Distributed and provided direction for accounts payable updated subsequent disbursement testing selections | 1.3 | 270.00 | 351.00 |
| 03/08/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Completed accrued liabilities model audit program for Automotive Holdings Group | 1.4 | 270.00 | 378.00 |
| 03/08/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared electronic workpapers for fluctuation and detailed operations testing for headquarters | 1.7 | 270.00 | 459.00 |
| 03/08/06 | GROZDANOVSKI, NATALI | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Provided copies of Consolidated Joint Venture workpapers to M. Crowley for review | 1.1 | 100.00 | 110.00 |
| 03/08/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Interviewed Kevin Finan, IT Administrator, regarding headquarter's expenditure cycle testing | 2.5 | 280.00 | 700.00 |
| 03/08/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed and documented support for operations fluctuation analysis for headquarters | 1.3 | 270.00 | 351.00 |
| 03/08/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Documented explanation received from client for holdbacks on tooling contracts for Automotive Holdings Group | 0.4 | 270.00 | 108.00 |
| 03/08/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in discussion with A.Bacarella re: interest expense testing procedures | 0.4 | 200.00 | 80.00 |
| 03/08/06 | STICKLINSKI, PATRICIA A | MANAGER | SAS 99 / JOURNAL ENTRY TESTING | Reviewed and approved documentation for Delphi Q4 DGL JEDAR analysis | 1.9 | 450.00 | 855.00 |
| 03/08/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Began testing of remaining charge for employee and product line restructuring charge | 2.1 | 270.00 | 567.00 |
| 03/08/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Reviewed Consolidated GM Applications Information Technology Controls Workpapers - Information Security | 1.0 | 650.00 | 650.00 |
| 03/08/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented all expenses and referenced them to reconciliations and leadsheets | 2.8 | 200.00 | 560.00 |
| 03/08/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Recalculated warranty accruals | 0.8 | 200.00 | 160.00 |
| 03/08/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed derivatives model audit program | 1.6 | 240.00 | 384.00 |
| 03/08/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Continued testing for treasury business process at Electronic and Safety division | 2.6 | 480.00 | 1,248.00 |
| 03/08/06 | UNDERWOOD, DAWN RENE | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed and documented 4Q JEDAR Journal Entries | 3.6 | 270.00 | 972.00 |
| 03/08/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Evaluated audit evidence provided for accounts payable testing from client | 2.1 | 270.00 | 567.00 |
| 03/08/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Incorporated additional time dataset from staff | 0.3 | 375.00 | 112.50 |
| 03/08/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Finalized review of interim and final manual workpapers for accounts receivable for Energy & Chassis | 1.4 | 270.00 | 378.00 |
| 03/08/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed and documented 2nd quarter non-standard journal entries | 2.5 | 280.00 | 700.00 |
| 03/08/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Pulled information from Systems Applications and Product in Data Processing for special tools testing for Energy & Chassis | 2.4 | 200.00 | 480.00 |
| 03/08/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Discussed the financial reporting review notes with S Warnack | 1.0 | 480.00 | 480.00 |

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|----------|---------------------------|------------------|---|--|-------|--------|----------|
| 03/08/06 | TANIELIAN, KEVORK KRIKOR | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Consolidated open items list for 3/7/2006 | 2.8 | 290.00 | 812.00 |
| 03/08/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Evaluated contracts obtained for Delphi Thermal and Interior return of material authorization testing | 0.7 | 270.00 | 189.00 |
| 03/08/06 | PULIS, JASON ALEXANDER | ASSOCIATE | AUDIT PROCEDURES PLANNING AND DEVELOPMENT | Created signoff status reports for general computer controls testing | 0.7 | 290.00 | 203.00 |
| 03/08/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Documented the Steering financial audit control deficiencies | 0.3 | 480.00 | 144.00 |
| 03/08/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Discussed account reconciliation documentation issue for corporate internal controls audit with L Tropea | 0.9 | 360.00 | 324.00 |
| 03/08/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Updated both Financial Reporting and Inventory request list based on items received | 0.6 | 280.00 | 168.00 |
| 03/08/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Prepared and participated in discussions with J. Peterson re: fee app status | 0.2 | 375.00 | 75.00 |
| 03/08/06 | UNDERWOOD, DAWN RENE | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Prepared for and met with J. Marley regarding journal entries | 0.3 | 270.00 | 81.00 |
| 03/08/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Reviewed Steering workpapers to prepare for call with Steering personnel | 0.9 | 270.00 | 243.00 |
| 03/08/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Discussed Energy and Chassis inventory control testing with R Noetzel | 0.5 | 480.00 | 240.00 |
| 03/08/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed manual work papers for the headquarter's Expenditure cycle | 2.0 | 280.00 | 560.00 |
| 03/08/06 | FLEMING, KATHERINE EVELYN | MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed progress on the open items list updated for 3-7-06 | 0.3 | 390.00 | 117.00 |
| 03/08/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Met with client re: unapplied cash for Electronics and Safety divisional payables at Energy and Chassis | 0.5 | 240.00 | 120.00 |
| 03/08/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Responded to email | 1.0 | 650.00 | 650.00 |
| 03/08/06 | COLIN, ROBERT L | PARTNER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Performed workpaper review re: account receivables accruals, I/S - SAS99 | 4.0 | 650.00 | 2,600.00 |
| 03/08/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Updated warranty analysis as of 12/31/05 for Automotive Holdings Group | 1.3 | 270.00 | 351.00 |
| 03/08/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed Delphi other postretirement benefit demographic testing and supporting documentation received from the National Benefits Center to discuss with MetLife actuary | 2.9 | 200.00 | 580.00 |
| 03/08/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Referenced screen shots of Delphi general ledger controls | 0.7 | 280.00 | 196.00 |
| 03/08/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Updated the headquarter and corporate accounting control testing status tracking spreadsheet | 1.2 | 480.00 | 576.00 |
| 03/08/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Prepared manual workpapers for headquarters financial reporting controls testing | 1.7 | 360.00 | 612.00 |
| 03/08/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed supports from C. Zerull, Packard Assistant Director | 0.5 | 280.00 | 140.00 |
| 03/08/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Made subsequent disbursement selections for treasury wires and sent to client | 0.6 | 270.00 | 162.00 |
| 03/09/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented commodities tie-out of confirmation in workpapers for Headquarters | 2.3 | 200.00 | 460.00 |
| 03/09/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed rollforward to 1999 warranty balance. | 2.3 | 650.00 | 1,495.00 |
| 03/09/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Met with H Fayyaz to discuss the Overall Monitoring process memo. | 2.0 | 360.00 | 720.00 |
| 03/09/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed support for selected journal vouchers related to divisional budget transfers related to operations testing at headquarters | 2.4 | 270.00 | 648.00 |
| 03/09/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DPSS | Prepared for and attended meeting with J Aughton and J Badie re: status update of the Delphi Product and Service Solutions divisional audit | 0.7 | 490.00 | 343.00 |
| 03/09/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed valuation for other post employment life to determine impact of the salary scale assumption | 2.8 | 270.00 | 756.00 |
| 03/09/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed manual work papers for the headquarter's Expenditure cycle | 3.0 | 280.00 | 840.00 |

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|----------|---------------------------|------------------|---|---|-------|--------|----------|
| 03/09/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Participated in meeting with M. Kosonog and L. Tropea to discuss the status of SOD testing results | 0.5 | 650.00 | 325.00 |
| 03/09/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Tested Financial systems process controls | 3.2 | 280.00 | 896.00 |
| 03/09/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES PLANNING AND DEVELOPMENT | Prepared and participated in SAS 99 discussion with Treasurer Director and J. Gilkes | 1.4 | 390.00 | 546.00 |
| 03/09/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared for and attended meeting with J Aughton and D Moyer re: status update of the Delphi Product and Service Solutions divisional audit | 0.7 | 270.00 | 189.00 |
| 03/09/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Evaluated evidence provided and documented conclusion on Delphi Thermal prepetition sales and use tax liability | 3.5 | 270.00 | 945.00 |
| 03/09/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Prepared the headquarter treasury business cycle control objective benchmark analysis | 2.6 | 480.00 | 1,248.00 |
| 03/09/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with A Bacarella re: wire room subsequent disbursements testing | 0.5 | 300.00 | 150.00 |
| 03/09/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Prepared for and attended meeting with J. Badie and D. Moyer re: status update of the Delphi Product and Service Solutions divisional audit | 0.7 | 650.00 | 455.00 |
| 03/09/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Analyzed special tools ledger received from client for 2005 audit of Energy & Chassis | 1.4 | 200.00 | 280.00 |
| 03/09/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Reviewed purchase contracts for Thermal and Interior return materials testing | 3.4 | 200.00 | 680.00 |
| 03/09/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Met with Finance Manger - Systems and Special Projects and S. Lovelady to discuss questions on SAS 99 journal entry selections | 0.6 | 270.00 | 162.00 |
| 03/09/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Performed wire room subsequent disbursements testing | 2.9 | 300.00 | 870.00 |
| 03/09/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Updated workpapers for 2005 Journal Entry Selections | 2.6 | 270.00 | 702.00 |
| 03/09/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Created reperformance request list for fixed assets | 0.8 | 290.00 | 232.00 |
| 03/09/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Discuss depreciation expense 2005 fluctuation compared to 2004 with Magali Silva, CMM II Plant Controller | 0.3 | 200.00 | 60.00 |
| 03/09/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Responded to voice mail messages | 1.5 | 650.00 | 975.00 |
| 03/09/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Tested support received for detailed operations selections at headquarters | 3.5 | 270.00 | 945.00 |
| 03/09/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed testing performed on the reconciliation of Daesung investment (JV) | 1.4 | 390.00 | 546.00 |
| 03/09/06 | GILKES, JOHN G | PRINCIPAL | SAS 99 / JOURNAL ENTRY TESTING | Reviewed and updated Form 1210.4 for SAS 99 Interviews | 2.0 | 750.00 | 1,500.00 |
| 03/09/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Resolved FARS & Financial Performance review notes. | 2.0 | 360.00 | 720.00 |
| 03/09/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Discussed question on French pension plan with referral audit team | 0.3 | 390.00 | 117.00 |
| 03/09/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed wire listing for January and February from the client and determined testing procedures and made and sent selections to client | 1.1 | 270.00 | 297.00 |
| 03/09/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Met with client re: depreciation expense support for Energy and Chassis | 0.5 | 240.00 | 120.00 |
| 03/09/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Performed safeguarding of assets reperformance testing | 2.2 | 390.00 | 858.00 |
| 03/09/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Updated control deficiency list for headquarters financial reporting controls testing | 2.0 | 360.00 | 720.00 |
| 03/09/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared accounts payable analysis based on support received for subsequent disbursement selections | 2.4 | 240.00 | 576.00 |
| 03/09/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Continued re-performance testing of Fixed Assets | 2.0 | 290.00 | 580.00 |
| 03/09/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Discussed demographic testing findings with C. Hodges and R. Lyrken | 0.3 | 270.00 | 81.00 |

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| DATE | NAME | TITLE | CATEGORY | DESCRIPTION OF ACTIVITY | HOURS | RATE | TOTAL |
|----------|--------------------------|------------------|---|---|-------|--------|----------|
| 03/09/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Evaluated information provided by Delphi Thermal on asset depreciation issues | 2.8 | 270.00 | 756.00 |
| 03/09/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed and documented Q3 customs duties adjustment entry | 0.6 | 280.00 | 168.00 |
| 03/09/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Continued documentation of Financial Reporting and Inventory cycles | 3.6 | 280.00 | 1,008.00 |
| 03/09/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Updated both Financial Reporting and Inventory request list based on items received | 1.1 | 280.00 | 308.00 |
| 03/09/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Discussed financial systems testing with M Whiteman | 1.1 | 280.00 | 308.00 |
| 03/09/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed preliminary reports provided by the client for environmental costs and provided further requests to client | 3.2 | 270.00 | 864.00 |
| 03/09/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed procedures for testing Special Compensation accrual with A Bacarella | 0.8 | 240.00 | 192.00 |
| 03/09/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in conversation with the client re: repairs and maintenance testing for software projects | 0.4 | 270.00 | 108.00 |
| 03/09/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Updated deficiency listing of design deficiencies re: saginaw division | 3.6 | 480.00 | 1,728.00 |
| 03/09/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Tested miscellaneous debits and credits to inventory to complete model audit program for Energy and Chassis | 3.4 | 240.00 | 816.00 |
| 03/09/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Updated treasury business process testing re: electronic and safety | 3.4 | 480.00 | 1,632.00 |
| 03/09/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Documented sales selections for year end | 1.0 | 200.00 | 200.00 |
| 03/09/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed and documented Q3 US Cockpit sales adjustment entry | 0.7 | 280.00 | 196.00 |
| 03/09/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Documented information received from financial analyst for Energy & Chassis | 1.9 | 200.00 | 380.00 |
| 03/09/06 | GROZDANOVSKI, NATALI | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Printed project financials for audit project code and distributed D. Moyer for review | 0.8 | 100.00 | 80.00 |
| 03/09/06 | FALES, AARON M | SENIOR ASSOCIATE | AUDIT PROCEDURES ON INCOME TAXES | Reviewed property tax accruals re: pre and post petition split | 0.1 | 390.00 | 39.00 |
| 03/09/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed and clear notes on headquarters property testing workpapers | 2.0 | 440.00 | 880.00 |
| 03/09/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed open items for fixed assets with C. Alsager and financial analyst for Energy & Chassis | 0.6 | 200.00 | 120.00 |
| 03/09/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Prepared manual workpapers for headquarters financial reporting controls testing | 0.5 | 360.00 | 180.00 |
| 03/09/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Held post SOD meeting discussion with J. Aughton, M. Kosonog, L. Tropea and D. Toro | 0.5 | 650.00 | 325.00 |
| 03/09/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed open audit status for Delphi Headquarters | 0.5 | 490.00 | 245.00 |
| 03/09/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed 2005 E&C property tax accrual summary | 0.5 | 525.00 | 262.50 |
| 03/09/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed subsequent disbursement testing selection | 0.4 | 280.00 | 112.00 |
| 03/09/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Documented manual work papers for the headquarter's Expenditure cycle | 2.0 | 280.00 | 560.00 |
| 03/09/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Tied out confirmations for commodities for Headquarters | 1.9 | 200.00 | 380.00 |
| 03/09/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Obtained and reviewed wire room subsequent disbursements' supporting documentation | 1.1 | 300.00 | 330.00 |
| 03/09/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Resolved Corporate Accounting review notes. | 1.4 | 360.00 | 504.00 |
| 03/09/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Initiated testing of Energy and Chassis inventory inter divisional profit analysis process | 2.2 | 450.00 | 990.00 |
| 03/09/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Met with T. Bomberski and A. Bianco for preliminary meeting on segregation of duties summary | 1.1 | 525.00 | 577.50 |

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| 03/09/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Met with client to discuss fixed assets testing | 0.5 | 290.00 | 145.00 |
| 03/09/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Quantify RMA exposure | 0.5 | 200.00 | 100.00 |
| 03/09/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed ATA analysis and testing on the JV investments | 2.8 | 390.00 | 1,092.00 |
| 03/09/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Backed-up all AS/2 Files and hard drive | 0.5 | 280.00 | 140.00 |
| 03/09/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DPSS | Reviewed accrued liability and accounts receivable workpapers at Delphi Product & Systems Solutions | 0.6 | 490.00 | 294.00 |
| 03/09/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Revised notes under DGL journal entry testing | 0.8 | 280.00 | 224.00 |
| 03/09/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed and documented 1st quarter standard journal entities | 3.0 | 280.00 | 840.00 |
| 03/09/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Recalculated warranty accruals | 3.5 | 200.00 | 700.00 |
| 03/09/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared and submitted communications to the client regarding miscellaneous open items for Delphi Product and Service Solutions | 1.7 | 270.00 | 459.00 |
| 03/09/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Tied out outstanding trade listing for foreign exchange to analytic fluctuations | 1.5 | 240.00 | 360.00 |
| 03/09/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed rollforward of 1998 warranty balance. | 1.5 | 650.00 | 975.00 |
| 03/09/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed application control testing | 1.4 | 480.00 | 672.00 |
| 03/09/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Updated testing workpapers for headquarters financial reporting controls testing | 3.5 | 360.00 | 1,260.00 |
| 03/09/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Prepared todo lists | 0.5 | 650.00 | 325.00 |
| 03/09/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with E. Ludtke re: debt model audit program | 0.6 | 270.00 | 162.00 |
| 03/09/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with G. Chopko regarding Sales Revenue | 0.4 | 280.00 | 112.00 |
| 03/09/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Updating annual physical inventory workpapers with J Tomas | 0.6 | 240.00 | 144.00 |
| 03/09/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Continued documenting testing of Expenditures | 1.5 | 290.00 | 435.00 |
| 03/09/06 | MIOCIC, GREGORY G | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Performed review of template for 142 valuation. | 1.1 | 525.00 | 577.50 |
| 03/09/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Updated design deficiency list for headquarters financial reporting controls testing | 3.0 | 360.00 | 1,080.00 |
| 03/09/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Initiated testing of Energy and Chassis inventory shipment process | 1.6 | 450.00 | 720.00 |
| 03/09/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Met with client to discuss expenditures testing | 0.5 | 290.00 | 145.00 |
| 03/09/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed with Gordon Halleck, Finance Manager Systems & Special Projects, edits to 1, 2, & 3Q05 journal entries | 0.3 | 270.00 | 81.00 |
| 03/09/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed supporting entries provided by J. Yuhasz, Supervisor Cost Accounting | 0.5 | 280.00 | 140.00 |
| 03/09/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Met with M Swastek to discuss Accounting and Disclosure for Stock Options. | 2.0 | 360.00 | 720.00 |
| 03/09/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed forex adjustment on the Daesung investment balance | 0.9 | 390.00 | 351.00 |
| 03/09/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Prepared for and attended status meeting with J. Aughton | 0.4 | 390.00 | 156.00 |
| 03/09/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented interview with H Fayyaz pertaining to monitoring controls | 1.3 | 280.00 | 364.00 |
| 03/09/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Prepared for and attended meeting with C. Alsager and client to discuss remaining request items | 2.0 | 440.00 | 880.00 |
| 03/09/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and participated in meeting with J.Schmidt to discuss Delphi derivatives analytic review fluctuations | 0.9 | 240.00 | 216.00 |

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|----------|---------------------------|------------------|---|--|-------|--------|----------|
| 03/09/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Analyzed 4Q05 journal entries | 2.6 | 270.00 | 702.00 |
| 03/09/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared accounts payable analysis based on support received for unrecorded liabilities selections | 2.9 | 240.00 | 696.00 |
| 03/09/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed testing performed on the reconciliation of Promotora investment (JV) | 1.5 | 390.00 | 585.00 |
| 03/09/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed extended disability full valuation received from the actuary | 0.9 | 270.00 | 243.00 |
| 03/09/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Discussed the open review notes documented in the segregation of duties audit test procedures and results with M. Kosonog to clarify the changes to be made to close them. | 1.4 | 275.00 | 385.00 |
| 03/09/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Attended Project Management Office status update re: business process testing with A. Kulikowski and J. Volek | 0.6 | 480.00 | 288.00 |
| 03/09/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Continued re-performance testing of Fixed Assets | 2.0 | 290.00 | 580.00 |
| 03/09/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Closed review notes for other postretirement benefits life insurance demographic testing | 1.9 | 200.00 | 380.00 |
| 03/09/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Reviewed substantive procedures and closed notes for Thermal and Interior | 2.1 | 390.00 | 819.00 |
| 03/09/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented financial systems process controls | 2.4 | 280.00 | 672.00 |
| 03/09/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in discussion with A.Bacarella re: model audit program for long-term debt | 0.6 | 200.00 | 120.00 |
| 03/09/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented Accounting and Disclosure for Stock Options walkthrough. | 1.5 | 360.00 | 540.00 |
| 03/09/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented Accounting and Disclosure for Stock Options testing results. | 1.0 | 360.00 | 360.00 |
| 03/09/06 | SCHROT, ERICA LYNNE | ASSOCIATE | SAS 99 / JOURNAL ENTRY TESTING | Documented Thermal and Interior journal entry testing selections for first and second quarter | 1.6 | 200.00 | 320.00 |
| 03/09/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Edited the one page discussion document used to summarize our SOD testing results | 0.5 | 650.00 | 325.00 |
| 03/09/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Documented the audit adjustments on Q4 Internal Control Procedures work paper | 0.9 | 280.00 | 252.00 |
| 03/09/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Obtained understanding of inventory tag counts and agreement to inventory compilations | 1.5 | 280.00 | 420.00 |
| 03/09/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES PLANNING AND DEVELOPMENT | Prepared and participated in SAS 99 discussion with Security Director and Manager and J. Gilkes | 1.4 | 390.00 | 546.00 |
| 03/09/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Documented demographic items for the extended disability selections | 1.7 | 270.00 | 459.00 |
| 03/09/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Prepared and sent questions to General Accounting Manager for Automotive Holdings Group on warranty and pre petition liabilities | 0.6 | 270.00 | 162.00 |
| 03/09/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and discussed with Delphi audit procedures re: wire room activity | 0.2 | 490.00 | 98.00 |
| 03/09/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Requested bill of lading from AP analyst | 0.3 | 280.00 | 84.00 |
| 03/09/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Discussed with C. Alsager the 2005 journal entries | 0.2 | 270.00 | 54.00 |
| 03/09/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | INTERNAL CONTROL TESTING | Updated status on all open items within all divisions | 1.0 | 280.00 | 280.00 |
| 03/09/06 | CROWLEY, MARK J | PARTNER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Analyzed detail listing of specific and incurred but not reported warranty issues | 1.6 | 650.00 | 1,040.00 |
| 03/09/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Updated and send out open item list for Energy & Chassis based on meeting with Assistant Finance Director | 1.8 | 270.00 | 486.00 |
| 03/09/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Continued documenting fixed asset testing | 2.8 | 290.00 | 812.00 |

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|----------|---------------------------|------------------|---|--|-------|--------|--------|
| 03/09/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Tie inventory counts to perpetuals | 3.5 | 200.00 | 700.00 |
| 03/09/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with N. Leach, AP Analyst regarding AP selection | 0.3 | 280.00 | 84.00 |
| 03/09/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented explanations for account fluctuations above threshold | 2.0 | 300.00 | 600.00 |
| 03/09/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed Delphi 2004 international pension disclosure to formulate follow up questions for J. Dokho | 2.1 | 200.00 | 420.00 |
| 03/09/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed forex adjustment on the Promotora investment balance | 0.9 | 390.00 | 351.00 |
| 03/09/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR AHG | Tested miscellaneous debits and credits to inventory to complete model audit program for Automotive Holdings Group | 3.1 | 240.00 | 744.00 |
| 03/09/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY | Prepared for and participated in meeting with H.Frank re: settlement of trades | 0.4 | 240.00 | 96.00 |
| 03/09/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Revised Sales revenue lead sheet 9/30/05 | 0.3 | 280.00 | 84.00 |
| 03/09/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed Q3 tooling adjustments | 3.2 | 200.00 | 640.00 |
| 03/09/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed testing performed on the reconciliation of PK investment (JV) | 1.5 | 390.00 | 585.00 |
| 03/09/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed and documented 2nd quarter standard journal entities | 1.5 | 280.00 | 420.00 |
| 03/09/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared analysis of allowance for doubtful accounts for consolidated Delphi Corporation | 2.1 | 240.00 | 504.00 |
| 03/09/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Finalized documentation for Delphi Thermal fixed asset credit in addition testing | 1.6 | 270.00 | 432.00 |
| 03/09/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Met with C.Snyder regarding status update for headquarter's expenditure cycle | 0.5 | 280.00 | 140.00 |
| 03/09/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Prepared for and attended meeting with M. Kosonog, L. Tropea, T. McGowan on status of segregation of duties testing. | 1.1 | 650.00 | 715.00 |
| 03/09/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed special compensation accrual questions with S. Zmuda | 0.8 | 270.00 | 216.00 |
| 03/09/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES PLANNING AND DEVELOPMENT | Prepared and participated in SAS 99 discussion with Human Resource Director and J. Gilkes | 1.4 | 390.00 | 546.00 |
| 03/09/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Completed the generally accepted accounting principles checklist for asset impairment and disposal | 1.5 | 440.00 | 660.00 |
| 03/09/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Interviewed Kevin Finan, IT Administrator, regarding headquarter's expenditure cycle testing | 0.3 | 280.00 | 84.00 |
| 03/09/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the corporate treasury business cycle framework to ensure control coverage | 1.0 | 480.00 | 480.00 |
| 03/09/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR AHG | Documented income statement support for other special adjustment account at Automotive Holdings Group | 1.1 | 240.00 | 264.00 |
| 03/09/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with J. Yuhasz, Supervisor Cost Accounting regarding AP selection | 0.6 | 280.00 | 168.00 |
| 03/09/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Update open item list for Energy & Chassis | 3.7 | 270.00 | 999.00 |
| 03/09/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed list of participating offices with open audit requests | 0.5 | 440.00 | 220.00 |
| 03/09/06 | PLUMB, BROCK E | PARTNER | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Updated status with S. Szalony | 1.1 | 650.00 | 715.00 |
| 03/09/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared tickmark documentation for long-term debt leadsheet | 2.4 | 200.00 | 480.00 |

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| DATE | NAME | TITLE | CATEGORY | DESCRIPTION OF ACTIVITY | HOURS | RATE | TOTAL |
|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/09/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Performed testing of revenue for Electronics and Safety | 3.5 | 390.00 | 1,365.00 |
| 03/09/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed and responded to Delphi email (re: international status) | 0.3 | 650.00 | 195.00 |
| 03/09/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed with Gordon Halleck, Finance Manager Systems & Special Projects, the systematic journal entry created by debit memos | 0.2 | 270.00 | 54.00 |
| 03/09/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Tested work papers for the headquarter's purchasing Expenditure cycle | 2.0 | 280.00 | 560.00 |
| 03/09/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Cleared closed notes on inventory workpapers | 1.0 | 440.00 | 440.00 |
| 03/09/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Held SOD Pre-meeting discussion with L. Tropea, M. Kosonog and D. Toro | 0.5 | 650.00 | 325.00 |
| 03/09/06 | GILKES, JOHN G | PRINCIPAL | SAS 99 / JOURNAL ENTRY TESTING | Conducted SAS 99 interviews with Mark Weber (Director, HR) and Rakesh Kochlar (Director, Corporate Finance, Capital Markets & Risk Management) | 2.0 | 750.00 | 1,500.00 |
| 03/09/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Updated test program for independent test results for revenue for Electronics and Safety | 3.2 | 390.00 | 1,248.00 |
| 03/09/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed and referenced royalty contracts manual workpapers | 3.1 | 300.00 | 930.00 |
| 03/09/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Analyzed 1Q05 & 2Q05 journal entries | 3.4 | 270.00 | 918.00 |
| 03/09/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Recalculated warranty accruals | 0.8 | 200.00 | 160.00 |
| 03/09/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed procedures for testing united auto workers training fund accounts with Delphi staff | 0.5 | 240.00 | 120.00 |
| 03/09/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Drafted memo regarding scanner gun issue | 0.2 | 270.00 | 54.00 |
| 03/09/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Reviewed Delphi Saginaw inventory workpapers | 0.7 | 240.00 | 168.00 |
| 03/09/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed with C. Alsager, Deloitte & Touche, and Gordon Halleck, Finance Manager Systems & Special Projects, the journal entry error caused by the scanning gun pulling in parts number instead of quantity | 0.6 | 270.00 | 162.00 |
| 03/09/06 | GILKES, JOHN G | PRINCIPAL | SAS 99 / JOURNAL ENTRY TESTING | Prepared questions for SAS 99 interviews | 1.0 | 750.00 | 750.00 |
| 03/09/06 | GROZDANOVSKI, NATALI | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Discussed with D. Giorgi re updated international accounting team in Hermitage and submitted international invoice for South Africa | 0.7 | 100.00 | 70.00 |
| 03/09/06 | KOSONOG, MICHAEL S | SENIOR MANAGER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Prepared SOD Testing Status Update document and attended meeting with client to discuss SOD Testing | 3.0 | 525.00 | 1,575.00 |
| 03/09/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Held SOD Client Status Meeting with J. Aughton, D. Toro, M. Kosonog, C. Snyder, D. Bayless | 1.0 | 650.00 | 650.00 |
| 03/09/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Attended the Delphi segregation of duties status update meeting with L. Tropea, M. Kosonog and the Delphi team. | 1.0 | 275.00 | 275.00 |
| 03/09/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Prepared the headquarter fixed assets walkthrough template | 0.9 | 480.00 | 432.00 |
| 03/09/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in conversation with the client re: wire room subsequent disbursement testing | 0.3 | 270.00 | 81.00 |
| 03/09/06 | JIAN, SHULING | ASSOCIATE | SAS 99 / JOURNAL ENTRY TESTING | Wrote the journal entry testing memo, account reconciliation and jedar procedures for the system and product in data processing system for quarter four | 1.3 | 280.00 | 364.00 |
| 03/09/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Documenting Q4 Deloitte and Touche audit adjustments | 0.7 | 280.00 | 196.00 |
| 03/09/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Updated Open Item list | 0.3 | 280.00 | 84.00 |
| 03/09/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed warranty roll forward | 1.2 | 650.00 | 780.00 |
| 03/09/06 | MOYER, DENNY L | SENIOR MANAGER | INTERNAL CONTROL TESTING | Performed internal control testing on wire room accounting | 3.8 | 490.00 | 1,862.00 |

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|----------|---------------------------|------------------|---|--|-------|--------|----------|
| 03/09/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Resolved Corporate Accounting review notes. | 1.5 | 360.00 | 540.00 |
| 03/09/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Performed audit procedures on wire room selections for accounts payable | 3.8 | 490.00 | 1,862.00 |
| 03/09/06 | GROZDANOVSKI, NATALI | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Revised engagement team's staff calendar and distributed to all team members | 0.8 | 100.00 | 80.00 |
| 03/09/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed trade flow for trade selections that have settled | 2.2 | 240.00 | 528.00 |
| 03/09/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented information provided from the client re: long-term debt in allied accounts | 2.1 | 200.00 | 420.00 |
| 03/09/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Met with A. Kulikowski and J. volek for weekly business process audit update | 1.1 | 525.00 | 577.50 |
| 03/09/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Prepared detailed list of open items for meeting with C. Alsager and financial analyst for Energy & Chassis | 1.7 | 200.00 | 340.00 |
| 03/09/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed wire room subsequent disbursement testing with B. Holliday | 0.5 | 270.00 | 135.00 |
| 03/09/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Tested reconciling items for account 4413 (accounts payable | 3.5 | 280.00 | 980.00 |
| 03/09/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed open notes for DGL journal entry testing | 0.4 | 280.00 | 112.00 |
| 03/09/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES PLANNING AND DEVELOPMENT | Debriefed on fraud discussions and evaluated follow-up | 2.6 | 390.00 | 1,014.00 |
| 03/09/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Communicated control reliance approach re: Delphi business process testing | 1.2 | 480.00 | 576.00 |
| 03/09/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Prepared a document to summarize issues encountered with Delphi core team at Saginaw | 3.9 | 525.00 | 2,047.50 |
| 03/09/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Followed up on the data request for February with R. Hoilett and J. Lauzon | 0.3 | 375.00 | 112.50 |
| 03/09/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed segregation of duties control testing workpapers in support of SAP administration | 1.6 | 525.00 | 840.00 |
| 03/09/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared analysis of inventory subaccount variances for Delphi Saginaw Steering division | 1.7 | 240.00 | 408.00 |
| 03/09/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Continued testing of Energy and Chassis inventory scrap process | 1.7 | 450.00 | 765.00 |
| 03/09/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Prepared for and met with B. Murray re: reconciliation of the other post employment benefit payments | 0.9 | 270.00 | 243.00 |
| 03/09/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Documented the necessary changes to the supporting documentation gathered to support the exceptions noted in the sensitive access testing procedures to close the open review notes. | 3.5 | 275.00 | 962.50 |
| 03/09/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Initiated testing of Energy and Chassis inventory receipt process | 2.6 | 450.00 | 1,170.00 |
| 03/09/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Had meeting with segregation of duties management team to discuss conclusion of testings (8 participants) | 0.4 | 525.00 | 210.00 |
| 03/09/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed status of non-U.S. tax audit procedures | 0.9 | 525.00 | 472.50 |
| 03/09/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Documented adjustment necessary for Delphi Thermal sales and use tax liability | 0.6 | 270.00 | 162.00 |
| 03/09/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Participated in telephone call with A. Fales re: 2005 property tax accrual methodology | 0.1 | 525.00 | 52.50 |
| 03/09/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Assessed adequacy of test procedures performed by management on revenue cycle for Energy and Chassis Division to determine whether reliance can be taken. | 3.4 | 290.00 | 986.00 |
| 03/09/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Independently tested control activities within the revenue cycle of the Energy and Chassis Division for which Deloitte was unable to re-perform the test procedures conducted by management. | 2.8 | 290.00 | 812.00 |
| 03/09/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Met with Fixed Assets Supervisor and K. McCoy re: open items for Energy & Chassis | 0.6 | 270.00 | 162.00 |

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|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/09/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on open items for El Paso inventory cut-off testing | 2.5 | 200.00 | 500.00 |
| 03/09/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Closed review notes for sickness and accident and extended disability demographic testing | 2.0 | 200.00 | 400.00 |
| 03/09/06 | UNDERWOOD, DAWN RENE | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Inquired about journal entry support | 1.9 | 270.00 | 513.00 |
| 03/09/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Began testing of restructuring usage | 3.9 | 270.00 | 1,053.00 |
| 03/09/06 | BRENMAN, MILANA | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed and documented adjusting entries received from Packard for investments | 2.5 | 240.00 | 600.00 |
| 03/09/06 | KOSONOG, MICHAEL S | SENIOR MANAGER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Discussed and reviewed review notes for Delphi SOD Testing workpapers with D. Tauro | 2.0 | 525.00 | 1,050.00 |
| 03/09/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Tested work papers for the headquarter's purchasing area in the Expenditure cycle | 3.0 | 280.00 | 840.00 |
| 03/09/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Documented test results for revenue for Electronics and Safety | 3.8 | 390.00 | 1,482.00 |
| 03/09/06 | BRENMAN, MILANA | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed the duraswitch transaction and responded to an inquiry from Deloitte and Touche Detroit | 0.5 | 240.00 | 120.00 |
| 03/09/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Followed-up on Financial Reporting open items | 2.1 | 280.00 | 588.00 |
| 03/09/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Participated in discussion re: various benchmark issues with C. Snyder | 1.0 | 450.00 | 450.00 |
| 03/09/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed Accrued liability lead sheet | 0.5 | 280.00 | 140.00 |
| 03/09/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed selections for treasury wires and wire room wires for subsequent disbursement testing | 1.1 | 490.00 | 539.00 |
| 03/09/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Updated fluctuations analysis for Delphi derivatives | 2.1 | 240.00 | 504.00 |
| 03/09/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Met with S. Lovelady re: questions on Automotive Holdings Group SAS 99 journal entry selections | 0.2 | 270.00 | 54.00 |
| 03/09/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented and summarized work outstanding on Delphi Technologies Inc. audit 12/31/2005 | 1.4 | 300.00 | 420.00 |
| 03/09/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed long-term debt documentation and calculations | 2.9 | 200.00 | 580.00 |
| 03/09/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Discussed and observed the control process conducted by M. Adams and her team to ensure that debit and credit accounts receivable adjustments on the NVBARS system make it to the general ledger within the revenue cycle for the Energy and Chassis Division. | 0.9 | 290.00 | 261.00 |
| 03/09/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Participate in weekly business cycle control status meeting with A Kulikowski and J Volek | 1.1 | 480.00 | 528.00 |
| 03/09/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented financial systems testing for account balancing | 2.9 | 280.00 | 812.00 |
| 03/09/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in conversation with client re: recording of restructuring charge on divisional books | 0.2 | 270.00 | 54.00 |
| 03/09/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Reperformed procedures executed by management to test internal controls in the revenue cycle of the Energy and Chassis Division. | 3.1 | 290.00 | 899.00 |
| 03/09/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on analysis of budgeted vs. actual spendings for special tooling | 1.9 | 200.00 | 380.00 |
| 03/09/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Tested work papers for the headquarter's SAP Implementation failures in the Expenditure cycle | 3.0 | 280.00 | 840.00 |
| 03/09/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with C. Zerull, Packard Assistant Director regarding adjustment | 0.7 | 280.00 | 196.00 |
| 03/09/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Prepared the headquarter treasury business cycle flow chart | 2.2 | 480.00 | 1,056.00 |
| 03/09/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Followed-up on Inventory open items with client and reviewed items received for sufficiency | 3.7 | 280.00 | 1,036.00 |

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|----------|---------------------------|------------------|---|---|-------|--------|----------|
| 03/09/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR STEERING | Reviewed open audit status for Delphi Steering | 0.3 | 490.00 | 147.00 |
| 03/09/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documentation of settlement detail for derivatives trades | 1.7 | 240.00 | 408.00 |
| 03/09/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Documented procedures for other post employment benefit payment testing | 3.3 | 270.00 | 891.00 |
| 03/09/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Discussed business cycle benchmarking analysis with R Noetzel | 1.0 | 480.00 | 480.00 |
| 03/09/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Reviewed and tested accounts receivable detail to investigate short pays/debit memo's at Delphi Product and Service Solutions | 1.2 | 270.00 | 324.00 |
| 03/09/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Updated J. Peterson on status | 0.2 | 375.00 | 75.00 |
| 03/09/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Evaluated depreciation of impaired asset accounts on Delphi Thermal fixed asset rollforward | 1.7 | 270.00 | 459.00 |
| 03/09/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Documented explanations provided for final accounts payable leadsheet for Energy & Chassis | 1.4 | 270.00 | 378.00 |
| 03/09/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Organized information received from financial analyst for Energy & Chassis | 1.3 | 200.00 | 260.00 |
| 03/09/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Initiated testing of Energy and Chassis excess and obsolete inventory process | 0.9 | 450.00 | 405.00 |
| 03/09/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented manual workpapers for Accounting and Disclosure of Stock Options testing. | 0.6 | 360.00 | 216.00 |
| 03/09/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR AHG | Documented income statement explanation for depreciation expense at Energy and Chassis | 0.9 | 240.00 | 216.00 |
| 03/09/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed forex adjustment on the PK investment balance | 0.6 | 390.00 | 234.00 |
| 03/09/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Prepared the headquarter fixed assets control testing template | 1.2 | 480.00 | 576.00 |
| 03/09/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Tied out outstanding trade listing for commodities to analytic fluctuations | 1.6 | 240.00 | 384.00 |
| 03/09/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed legal and environmental liability classification with the client | 0.4 | 390.00 | 156.00 |
| 03/09/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented explanation for allied imbalances on the headquarter inventory in transi workpapers | 2.0 | 440.00 | 880.00 |
| 03/09/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Discussed application control testing with V Ziemke | 0.5 | 480.00 | 240.00 |
| 03/09/06 | GROZDANOVSKI, NATALI | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Performed back-up of 2004 and 2005 audit files on 3/9/06 | 0.8 | 100.00 | 80.00 |
| 03/09/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed e-mail re: Delphi business process testing | 1.6 | 480.00 | 768.00 |
| 03/09/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Prepared for and met with Assistant Finance Director and S. Szalony re: open items list as of 3/9/06 | 1.2 | 270.00 | 324.00 |
| 03/09/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed Deloitte's conclusion summary presentation on the segregation of duties audit prepared by L. Tropea to determine any changes to be made. | 2.1 | 275.00 | 577.50 |
| 03/09/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed and documented Q4 GM sales adjustment entry | 0.9 | 280.00 | 252.00 |
| 03/09/06 | CROWLEY, MARK J | PARTNER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Prepared sensitivity analysis related to the client's warranty reserve calculation | 2.4 | 650.00 | 1,560.00 |
| 03/09/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Responded to French participating office re: questions on scope of procedures on asset impairment | 1.0 | 440.00 | 440.00 |
| 03/09/06 | POTTER, SCOTT ALAN | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Performed analysis of impact of control audit tool changes to the Delphi engagement | 3.5 | 390.00 | 1,365.00 |
| 03/09/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on gain/loss on closed project for special tooling | 2.2 | 200.00 | 440.00 |
| 03/09/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed staffing levels on divisions and headquarter areas. | 0.5 | 650.00 | 325.00 |

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| DATE | NAME | TITLE | CATEGORY | DESCRIPTION OF ACTIVITY | HOURS | RATE | TOTAL |
|----------|-----------------------|------------------|---|---|-------|--------|----------|
| 03/09/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on open items for Warren inventory cut-off testing | 2.2 | 200.00 | 440.00 |
| 03/09/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Finalized all steps in the long-term debt model audit program and signed off | 3.2 | 200.00 | 640.00 |
| 03/09/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed and documented support for selected operations testing journal vouchers related to other areas tested at headquarters | 2.1 | 270.00 | 567.00 |
| 03/09/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed special tooling analysis with K. Ferrer, Manager | 1.0 | 200.00 | 200.00 |
| 03/09/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Printed missing 4Q05 journal entries | 0.9 | 270.00 | 243.00 |
| 03/09/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Documented summary of open items and potential issues for the Steering division to discuss with engagement management | 0.6 | 270.00 | 162.00 |
| 03/09/06 | GROZDANOVSKI, NATALI | ASSOCIATE | AUDIT PROCEDURES ON INCOME TAXES | Reviewed and logged outstanding country reports for Attachment H and distributed to R. Favor, J. Urbaniak and D. Moyer for review | 1.1 | 100.00 | 110.00 |
| 03/09/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Updated employee cost business process testing re: electronic and safety | 1.2 | 480.00 | 576.00 |
| 03/09/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures | 0.6 | 525.00 | 315.00 |
| 03/09/06 | THOMAS, DANIEL JOSEPH | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed PHI OPEB disclosures | 1.0 | 490.00 | 490.00 |
| 03/09/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Responded to email messages | 0.5 | 650.00 | 325.00 |
| 03/09/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Meeting with L. Tropea to discuss the day's events and todo's | 0.5 | 650.00 | 325.00 |
| 03/09/06 | MCGOWAN, TODD M | PARTNER | INTERNAL CONTROL TESTING | Updated Outlook calendar with detailed meeting and audit activities | 2.5 | 650.00 | 1,625.00 |
| 03/09/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Prepared the headquarter fixed assets business cycle control objective benchmark analysis | 1.9 | 480.00 | 912.00 |
| 03/09/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Reviewed support provided for Automotive Holdings Group warranty reserve for Delco Clusters | 1.2 | 270.00 | 324.00 |
| 03/09/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Resolved review notes for headquarters financial reporting controls testing | 2.5 | 360.00 | 900.00 |
| 03/09/06 | UNDERWOOD, DAWN RENE | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Documented journal entry selections | 3.8 | 270.00 | 1,026.00 |
| 03/09/06 | PETERSON, JOHN D G | MANAGER | PREPARATION OF FEE/EXPENSE APPLICATIONS | Reviewed Pacer for Interim Order; drafted explanation for D.Moyer on narratives and compiled samples on same | 1.2 | 500.00 | 600.00 |
| 03/09/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed rollforward of 1997 warranty balance. | 2.1 | 650.00 | 1,365.00 |
| 03/09/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed Schedule of Audit Adjustments to determine what are the Q4 adjustments | 0.4 | 280.00 | 112.00 |
| 03/09/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Documented AP selection from selected entries | 0.8 | 280.00 | 224.00 |
| 03/09/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Prepared documentation for meeting with Delphi for conclusions on segregation of duties audit | 3.8 | 525.00 | 1,995.00 |
| 03/10/06 | GROZDANOVSKI, NATALI | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Discussed with EDS to resolve technology issue re password issue on Delphi computer | 1.2 | 100.00 | 120.00 |
| 03/10/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed warranty roll forward and discussed progress with J. Aughton | 2.1 | 650.00 | 1,365.00 |
| 03/10/06 | CROWLEY, MARK J | PARTNER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Participated in audit status meeting with B. Plumb, J. Aughton, S. Szalony, D. Moyer and K. Fleming | 0.9 | 650.00 | 585.00 |
| 03/10/06 | SZALONY, SCOTT P | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Prepared for and attended weekly manager and partner update meeting re: status of divisional, international, and headquarter procedures | 1.0 | 440.00 | 440.00 |
| 03/10/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed investment leadsheet testing at interim | 0.8 | 390.00 | 312.00 |

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|----------|----------------------|------------------|--|--|-------|--------|----------|
| 03/10/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Requested testing documentation for headquarters fixed assets | 0.5 | 360.00 | 180.00 |
| 03/10/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Documented findings on AP subsequent disbursement work paper | 0.5 | 280.00 | 140.00 |
| 03/10/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Documented Total Sector Assets walkthrough. | 1.0 | 360.00 | 360.00 |
| 03/10/06 | SPRINGER, RICK | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed resources/timing of Deloitte valuation review team for SFAS 142 and SFAS 144 analysis | 1.2 | 375.00 | 450.00 |
| 03/10/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Resolved review notes for headquarters financial reporting | 1.5 | 360.00 | 540.00 |
| 03/10/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Met with Finance Manager - Commercial Accounts Analysis to discuss open items for accounts payable and prepaid expenses for Energy & Chassis | 0.9 | 270.00 | 243.00 |
| 03/10/06 | GROZDANOVSKI, NATALI | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Performed back-up of 2004 and 2005 audit files on 3/10/06 | 0.8 | 100.00 | 80.00 |
| 03/10/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed bank statements received from client | 0.5 | 270.00 | 135.00 |
| 03/10/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Discussed financial accounting review notes with C Snyder | 0.4 | 360.00 | 144.00 |
| 03/10/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed staffing levels and requests from each manager. | 0.4 | 650.00 | 260.00 |
| 03/10/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR AHG | Reviewed support provided by client re: income statement detail testing for plant costs at Automotive Holdings Group | 3.9 | 240.00 | 936.00 |
| 03/10/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Tested support received for detailed operations selections at headquarters | 3.4 | 270.00 | 918.00 |
| 03/10/06 | CROWLEY, MARK J | PARTNER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Participated in meeting with S. Kihn and D. Moyer regarding property taxes classification in the balance sheet | 0.8 | 650.00 | 520.00 |
| 03/10/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed lawyer summaries prepared for environmental sites | 1.3 | 270.00 | 351.00 |
| 03/10/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and met with Delphi re: property tax accounting | 0.7 | 490.00 | 343.00 |
| 03/10/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Prepared analysis of inventory subaccount selections for Delphi Steering division | 1.7 | 240.00 | 408.00 |
| 03/10/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Referenced year end outstanding trade listing to sub-account detail | 1.8 | 240.00 | 432.00 |
| 03/10/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed process memos for OPEB and Pension Valuation. | 1.0 | 360.00 | 360.00 |
| 03/10/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed support provided for freight accrual against data provided from Data2Logistics for accrued payables for Energy & Chassis | 0.8 | 270.00 | 216.00 |
| 03/10/06 | PETERSON, JOHN D G | MANAGER | PREPARATION OF FEE/EXPENSE APPLICATIONS | Prepared for and conference called with T.Hurley, B.Plumb, D.Moyer, and I.Cannon-Geary re: 1st Interim application | 0.6 | 500.00 | 300.00 |
| 03/10/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Prepared for and met with J. Lowry to discuss special tooling amortization | 1.1 | 200.00 | 220.00 |
| 03/10/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed rollforward of 2004 warranty balance. | 0.5 | 650.00 | 325.00 |
| 03/10/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Completed summary schedule of discussion topics for Delphi Steering | 0.5 | 270.00 | 135.00 |
| 03/10/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Met with J Sandora to discuss Elimination of Investments process memo. | 2.0 | 360.00 | 720.00 |
| 03/10/06 | TROPEA, LEONARD A | SENIOR MANAGER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Reviewed business process open items to complete audit | 2.6 | 525.00 | 1,365.00 |
| 03/10/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed various 2005 audit of income tax e-mails | 0.7 | 525.00 | 367.50 |
| 03/10/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed questions regarding derivatives year-end testing | 0.6 | 270.00 | 162.00 |

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|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/10/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed rollforward of 2003 warranty balance. | 0.7 | 650.00 | 455.00 |
| 03/10/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Participated in weekly partner manager updated meeting | 1.1 | 650.00 | 715.00 |
| 03/10/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Participated in corporate and headquarter control status meeting | 0.5 | 360.00 | 180.00 |
| 03/10/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on sales return analysis, requested information from Client | 2.0 | 200.00 | 400.00 |
| 03/10/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed control objective templates for headquarters fixed assets | 0.8 | 360.00 | 288.00 |
| 03/10/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Discussed first interim fee application with D. Moyer, I. Cannon, J. Peterson | 0.4 | 650.00 | 260.00 |
| 03/10/06 | MOYER, DENNY L | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Prepared for and met with managers and partner re: audit status update | 0.7 | 490.00 | 343.00 |
| 03/10/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared Delphi derivative confirmation summary for client follow up | 0.8 | 240.00 | 192.00 |
| 03/10/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Answered questions re: business cycle testing at Electronics and Safety & Packard | 1.5 | 480.00 | 720.00 |
| 03/10/06 | MOYER, DENNY L | SENIOR MANAGER | INTERNAL CONTROL TESTING | Performed internal control testing on wire room accounting | 1.2 | 490.00 | 588.00 |
| 03/10/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Met with client to discuss purchase price variance controls | 2.3 | 280.00 | 644.00 |
| 03/10/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed and updated open items tax list | 1.3 | 525.00 | 682.50 |
| 03/10/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Tied out confirmations for commodities for Headquarters | 2.6 | 200.00 | 520.00 |
| 03/10/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed rollforward of 2001 warranty balance. | 1.2 | 650.00 | 780.00 |
| 03/10/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Participated in corporate and headquarter control status meeting. | 0.5 | 360.00 | 180.00 |
| 03/10/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed French participating office reporting package | 1.0 | 440.00 | 440.00 |
| 03/10/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed assumptions for benefit liabilities as prepared by client for Delphi as of year end | 1.2 | 270.00 | 324.00 |
| 03/10/06 | SZALONY, SCOTT P | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Drafted communication to participating office re: reporting packages | 1.0 | 440.00 | 440.00 |
| 03/10/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed discount rate model prepared by Delphi Corporation | 0.9 | 270.00 | 243.00 |
| 03/10/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with G. Chopk regarding COS explanation | 0.4 | 280.00 | 112.00 |
| 03/10/06 | NEUENSCHWANDER, JEFFRY A | PARTNER | AUDIT PROCEDURES ON INCOME TAXES | Followed up with R. Favor re transfer pricing audit procedures | 0.5 | 750.00 | 375.00 |
| 03/10/06 | CROWLEY, MARK J | PARTNER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Reviewed and evaluated activity in the warranty account | 2.1 | 650.00 | 1,365.00 |
| 03/10/06 | UNDERWOOD, DAWN RENE | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed and documented journal entries | 3.9 | 270.00 | 1,053.00 |
| 03/10/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Documented AP subsequent disbursement work paper | 0.9 | 280.00 | 252.00 |
| 03/10/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Participated in business process control status resource meeting with V. Ziemke and R. Noetzel | 0.5 | 525.00 | 262.50 |

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|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/10/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Documented Bosch Rexroth transaction in workpaper memo | 0.4 | 270.00 | 108.00 |
| 03/10/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Incorporated additional time dataset from staff | 1.5 | 375.00 | 562.50 |
| 03/10/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Met with B Cammuso re: OPEB and Pension Valuation. | 1.0 | 360.00 | 360.00 |
| 03/10/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Prepared for and participated status meeting S. Szalony, D. Moyer, K. Fleming, B. Plumb and M. Crowley re: financial audit. | 1.3 | 650.00 | 845.00 |
| 03/10/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Updated headquarter's expenditure cycle testing workpapers | 2.5 | 280.00 | 700.00 |
| 03/10/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Obtained and reviewed treasury subsequent disbursements' supporting documentation | 1.1 | 300.00 | 330.00 |
| 03/10/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with client re: treasury subsequent disbursements testing | 0.6 | 300.00 | 180.00 |
| 03/10/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Updated headquarter's control deficiency status board | 1.0 | 280.00 | 280.00 |
| 03/10/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed feed back from F. Nance, Packard Director of Internal Audit | 0.4 | 280.00 | 112.00 |
| 03/10/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Followed up and documented demographic testing procedures for benefit liabilities | 1.8 | 270.00 | 486.00 |
| 03/10/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Prepared the fee app file to be reviewed by D. Moyer | 2.1 | 375.00 | 787.50 |
| 03/10/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Met with client re: depreciation expense testing at Energy and Chassis | 1.2 | 240.00 | 288.00 |
| 03/10/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed status of business cycle testing and aligned staff to open items | 2.5 | 480.00 | 1,200.00 |
| 03/10/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Documented sales selection for year end | 1.0 | 200.00 | 200.00 |
| 03/10/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Documented test results for revenue for Electronics and Safety | 3.0 | 390.00 | 1,170.00 |
| 03/10/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed Silica's Bill of lading | 0.6 | 280.00 | 168.00 |
| 03/10/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Obtained and reviewed treasury subsequent disbursements' supporting documentation | 3.8 | 300.00 | 1,140.00 |
| 03/10/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Compared Delphi employee pension demographics with Watson Wyatt data file for active salaried employees | 2.8 | 200.00 | 560.00 |
| 03/10/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed Dovebid accounting entries with Fixed Assets Manger | 0.8 | 270.00 | 216.00 |
| 03/10/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed investment leadsheet testing at finals | 0.9 | 390.00 | 351.00 |
| 03/10/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Documented the necessary changes on the supporting documentation gathered to support the exceptions noted on the security administration changes to forms testing for Europe to close the open review items. | 2.2 | 275.00 | 605.00 |
| 03/10/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and met with Delphi re: wire room audit procedures | 0.3 | 490.00 | 147.00 |
| 03/10/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and participated in meeting with J.Schmidt re: Delphi derivatives | 0.4 | 240.00 | 96.00 |
| 03/10/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed rollforward of 2002 warranty balance. | 0.9 | 650.00 | 585.00 |
| 03/10/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Updated status list for headquarters benefit liabilities and Thermal and Interior | 1.2 | 200.00 | 240.00 |
| 03/10/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed rollforward testing on the PK (JV) | 1.1 | 390.00 | 429.00 |
| 03/10/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed support from G. Chopko, Manager regarding Q4 Analytic review | 0.6 | 280.00 | 168.00 |

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|----------|---------------------------|------------------|---|---|-------|--------|--------|
| 03/10/06 | GROZDANOVSKI, NATALI | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Discussed with J. Kay re B. Plumb's laptop/technology issue | 0.4 | 100.00 | 40.00 |
| 03/10/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Prepared the safeguarding of assets walkthrough and control testing templates | 1.4 | 480.00 | 672.00 |
| 03/10/06 | GREEN, JONATHAN DAVID | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Configured computers for Delphi network | 1.7 | 280.00 | 476.00 |
| 03/10/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed documentation received for accounts payable subsequent disbursement testing for consolidated Delphi entity | 2.8 | 240.00 | 672.00 |
| 03/10/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Assessed adequacy of test procedures performed by management on revenue cycle for Energy and Chassis Division to determine whether reliance can be taken. | 2.9 | 290.00 | 841.00 |
| 03/10/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared analysis of accounts receivable reserve for consolidated Delphi entity | 1.4 | 240.00 | 336.00 |
| 03/10/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Participated in corporate and headquarter control status meeting | 0.5 | 525.00 | 262.50 |
| 03/10/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Recalculate Olin Brass invoice for AP subsequent disbursements testing | 0.5 | 280.00 | 140.00 |
| 03/10/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Updated Delphi audit open items tracker | 2.1 | 270.00 | 567.00 |
| 03/10/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed various MAPS on investment testing | 0.6 | 390.00 | 234.00 |
| 03/10/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Updated testing documentation for Corporate Accounting. | 1.0 | 360.00 | 360.00 |
| 03/10/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed e-mail re: Delphi business process testing | 0.5 | 480.00 | 240.00 |
| 03/10/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Documented procedures re: assumption memo for benefit liabilities | 0.5 | 270.00 | 135.00 |
| 03/10/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Prepared for and participated in a meeting with J. Peterson re: status | 0.3 | 375.00 | 112.50 |
| 03/10/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Self - reviewed accounts payable for Energy & Chassis before sending to manager for review. | 0.6 | 270.00 | 162.00 |
| 03/10/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Updated confirmation listing and provided outstanding confirmation information to respective clients | 2.9 | 200.00 | 580.00 |
| 03/10/06 | FLEMING, KATHERINE EVELYN | MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Participated in weekly status meeting with B. Plumb, J. Aughton, M. Crowley, D. Moyer and S. Szalony | 1.0 | 390.00 | 390.00 |
| 03/10/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Confirmed explanation of fluctuation in headcount of laid off employees for Rochester, NY and Columbus, OH plants with plant personnel | 2.3 | 270.00 | 621.00 |
| 03/10/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Documented support for accrued expenses for Energy & Chassis | 1.6 | 270.00 | 432.00 |
| 03/10/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Prepared updated listing of open items for fixed assets for Energy & Chassis | 0.9 | 200.00 | 180.00 |
| 03/10/06 | STICKLINSKI, PATRICIA A | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed Delphi vendor analysis with K Urek | 0.5 | 450.00 | 225.00 |
| 03/10/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Updated deficiency listing of design deficiencies re: saginaw division | 0.7 | 480.00 | 336.00 |
| 03/10/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Met with R Roland to discuss Hyperion pull spreadsheets. | 0.5 | 360.00 | 180.00 |
| 03/10/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Organized confirmation listing for all account types | 2.4 | 200.00 | 480.00 |
| 03/10/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Updated Sarbanes-Oxley benchmarking | 1.9 | 390.00 | 741.00 |
| 03/10/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented settlement detail for outstanding trade listing | 1.5 | 240.00 | 360.00 |
| 03/10/06 | MILLER, ASHLEY ELAINE | SENIOR ASSOCIATE | AUDIT PROCEDURES ON INCOME TAXES | Updated open items list related to non-US income tax issues | 0.5 | 390.00 | 195.00 |
| 03/10/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Cleared closed notes on energy and chassis audit file | 1.0 | 440.00 | 440.00 |

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| DATE | NAME | TITLE | CATEGORY | DESCRIPTION OF ACTIVITY | HOURS | RATE | TOTAL |
|----------|---------------------------|------------------|---|---|-------|--------|----------|
| 03/10/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Cleared review notes received on inventory | 2.0 | 280.00 | 560.00 |
| 03/10/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Updated deficiency list for headquarters financial reporting | 2.0 | 360.00 | 720.00 |
| 03/10/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed rollforward of 2000 warranty balance. | 1.3 | 650.00 | 845.00 |
| 03/10/06 | BRENMAN, MILANA | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Followed up with K.Frantz on lease testing and supporting documentation received | 1.0 | 240.00 | 240.00 |
| 03/10/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Prepared the headquarter financial reporting benchmarking analysis | 3.1 | 480.00 | 1,488.00 |
| 03/10/06 | CROWLEY, MARK J | PARTNER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Prepared update of audit status in preparation for audit status meeting with engagement partners and managers | 0.4 | 650.00 | 260.00 |
| 03/10/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Completed documentation on accrued expenses and warrant for Automotive Holdings Group | 1.9 | 270.00 | 513.00 |
| 03/10/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Updated Open Item list | 0.3 | 280.00 | 84.00 |
| 03/10/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented corroboration with lawyers on summaries of environmental sites | 3.9 | 270.00 | 1,053.00 |
| 03/10/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared questions for client re: fixed assets | 2.3 | 200.00 | 460.00 |
| 03/10/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Attended meeting with J.Badie re: detailed testing for operations at headquarters | 0.9 | 200.00 | 180.00 |
| 03/10/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Finalized 4Q05 Open Items list | 1.1 | 270.00 | 297.00 |
| 03/10/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with D.Burns, PC&L Analyst, regarding Silica invoice | 0.5 | 280.00 | 140.00 |
| 03/10/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Edited reliance deficiency document for D. Bayless | 1.7 | 525.00 | 892.50 |
| 03/10/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Cleared miscellaneous control audit tool notes | 2.2 | 280.00 | 616.00 |
| 03/10/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed income statement variations | 2.6 | 270.00 | 702.00 |
| 03/10/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Quantified the amount of exposure that was present for RMA testing. | 4.0 | 200.00 | 800.00 |
| 03/10/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Performed spell check on the fee application | 2.5 | 375.00 | 937.50 |
| 03/10/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Addressed questions on audit procedures related to benefit liabilities | 2.3 | 390.00 | 897.00 |
| 03/10/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed rollforward testing on the Daesung (JV) | 0.9 | 390.00 | 351.00 |
| 03/10/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented year end derivative fluctuations | 2.3 | 240.00 | 552.00 |
| 03/10/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Participate in corporate and headquarter control status meeting | 0.5 | 480.00 | 240.00 |
| 03/10/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Participated in corporate and headquarter control status meeting | 0.5 | 280.00 | 140.00 |
| 03/10/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the financial systems walkthrough testing | 1.7 | 480.00 | 816.00 |
| 03/10/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR AHG | Prepared testing work paper for fourth quarter review at Automotive Holdings Group | 1.9 | 240.00 | 456.00 |
| 03/10/06 | STICKLINSKI, PATRICIA A | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed prior year benefits analysis | 2.0 | 450.00 | 900.00 |
| 03/10/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with N. Leach, AP Analyst regarding Silica invoice | 0.6 | 280.00 | 168.00 |
| 03/10/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed and documented discrepancies found during operations testing auditory procedures at headquarters | 1.8 | 270.00 | 486.00 |
| 03/10/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and attended meeting with E Ludtke re: detailed testing for operations at headquarters | 0.9 | 270.00 | 243.00 |

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|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/10/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Reperformed procedures executed by management to test internal controls in the revenue cycle of the Energy and Chassis Division. | 3.1 | 290.00 | 899.00 |
| 03/10/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with Delphi staff to discuss results of testing procedures at the payroll liabilities service center | 0.6 | 240.00 | 144.00 |
| 03/10/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Met with Delphi staff to discuss required support for accounts payable selections | 0.8 | 240.00 | 192.00 |
| 03/10/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Continued testing on Inventory cycle and updated open items listing | 2.4 | 280.00 | 672.00 |
| 03/10/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed and documented 1st quarter non-standard journal entries | 4.0 | 280.00 | 1,120.00 |
| 03/10/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Discussed Thermal and Interior return materials selection SAP questions with C. Harvey | 0.8 | 200.00 | 160.00 |
| 03/10/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Discussed the Access testing procedures performed and the conclusions drawn on treasury, general ledger and financial reporting applications with C. Snyder. | 0.8 | 275.00 | 220.00 |
| 03/10/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Prepared for and attended consultation discussion re: Packard site visit | 1.7 | 450.00 | 765.00 |
| 03/10/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Mapped headquarter's expenditure cycle control testing references | 2.0 | 280.00 | 560.00 |
| 03/10/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Performed audit procedures on wire room selections for accounts payable | 3.9 | 490.00 | 1,911.00 |
| 03/10/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Discussed inventory subaccount selections with Delphi Steering division staff | 0.7 | 240.00 | 168.00 |
| 03/10/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Distributed open items list to personnel for updates | 2.4 | 200.00 | 480.00 |
| 03/10/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed the transactions associated with Delphi's DACOR system and the relationship with SAP | 3.5 | 280.00 | 980.00 |
| 03/10/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed rollforward testing on the Promotora (JV) | 0.9 | 390.00 | 351.00 |
| 03/10/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on AR0536 amortization analysis | 3.2 | 200.00 | 640.00 |
| 03/10/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared schedule re: Derivative settlement journal entry request | 0.5 | 240.00 | 120.00 |
| 03/10/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Tested support received for detailed operations selections for DASHI and corporate trial balances | 1.1 | 270.00 | 297.00 |
| 03/10/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed support provided by client for Delphi derivative analytic | 1.1 | 240.00 | 264.00 |
| 03/10/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Reviewed client prepared information to updated open items list for Delphi Steering and benefit liabilities | 1.6 | 270.00 | 432.00 |
| 03/10/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Updated open item list for Automotive Holdings Group | 0.8 | 270.00 | 216.00 |
| 03/10/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Evaluated response provided by Delphi Thermal on asset depreciation testing | 1.7 | 270.00 | 459.00 |
| 03/10/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Created summary of deficiencies related to Corporate audit | 1.1 | 525.00 | 577.50 |
| 03/10/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed detail of client testing/assessment errors for Saginaw. | 0.5 | 650.00 | 325.00 |
| 03/10/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed status of control audit procedures and current findings. | 0.8 | 650.00 | 520.00 |
| 03/10/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Analyzed the headquarter financial reporting flow chart | 0.5 | 480.00 | 240.00 |
| 03/10/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on AR1210 amortization analysis | 3.2 | 200.00 | 640.00 |
| 03/10/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed and recalculated Cost of Sales explanation | 0.7 | 280.00 | 196.00 |
| 03/10/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Updated open item list for Energy & Chassis | 0.4 | 270.00 | 108.00 |

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|----------|---------------------------|------------------|---|---|-------|--------|----------|
| 03/10/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Participated in meeting with client to discuss headquarters fixed asset controls | 2.5 | 360.00 | 900.00 |
| 03/10/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Initiated testing of Energy and Chassis consigned inventory process | 1.6 | 450.00 | 720.00 |
| 03/10/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | met with client to discuss SAP application controls | 0.5 | 290.00 | 145.00 |
| 03/10/06 | CROWLEY, MARK J | PARTNER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Reviewed and discussed with manager updated listing of open items related to Thermal and Interior | 1.2 | 650.00 | 780.00 |
| 03/10/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Performed direct review of the accounts payable workpapers and testing procedures | 1.0 | 440.00 | 440.00 |
| 03/10/06 | GROZDANOVSKI, NATALI | ASSOCIATE | GOVERNMENTAL REPORTS | Analyzed data for 4th quarter BE-577 report and resubmitted changes to Census Bureau | 1.8 | 75.00 | 135.00 |
| 03/10/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Recalculated Silica payment to determine if payment amount is correct | 0.5 | 280.00 | 140.00 |
| 03/10/06 | MOYER, DENNY L | SENIOR MANAGER | PREPARATION OF FEE/EXPENSE APPLICATIONS | Prepared for and met with I. Geary, J. Peterson, B. Plumb and T. Hurley re: fee application | 0.4 | 490.00 | 196.00 |
| 03/10/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented commodities confirmations tied-out for Headquarters | 2.1 | 200.00 | 420.00 |
| 03/10/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Initiated testing of Energy and Chassis annual physical inventory and inventory masterfile change process | 1.0 | 450.00 | 450.00 |
| 03/10/06 | HURLEY, TIMOTHY R | SENIOR MANAGER | PREPARATION OF FEE/EXPENSE APPLICATIONS | Prepared for and attended Delphi call with OGC, J. Peterson & Audit Team | 0.8 | 525.00 | 420.00 |
| 03/10/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures | 0.4 | 525.00 | 210.00 |
| 03/10/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Discussed the requirements of Deloitte's conclusion summary report to be prepared for Delphi segregation of duties team with L. Tropea. | 0.5 | 275.00 | 137.50 |
| 03/10/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Discussed financial accounting review notes with S Warnack | 0.4 | 480.00 | 192.00 |
| 03/10/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed headquarter's expenditure testing workpapers | 2.0 | 280.00 | 560.00 |
| 03/10/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Debriefed with T. Bomberski about segregation of duties summary meeting from Thursday | 0.8 | 525.00 | 420.00 |
| 03/10/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed Dovebid accounting memorandum and proposed entries | 2.0 | 440.00 | 880.00 |
| 03/10/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Performed wire room subsequent disbursements testing | 3.7 | 300.00 | 1,110.00 |
| 03/10/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in discussion with client re: Delphi disbursement accounts bank statements | 0.6 | 270.00 | 162.00 |
| 03/10/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Continued testing of Energy and Chassis inventory excess and obsolete inventory process | 2.0 | 450.00 | 900.00 |
| 03/10/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed Energy & Chassis accounting methodology for asset auction sales | 0.5 | 490.00 | 245.00 |
| 03/10/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Reviewed preliminary Packard testing and develop emails to team for completing assignments | 2.2 | 450.00 | 990.00 |
| 03/10/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed Olin Brass invoice | 0.5 | 280.00 | 140.00 |
| 03/10/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented corporate accounting process controls | 1.3 | 280.00 | 364.00 |
| 03/10/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Evaluated testing procedures for Delphi Medical | 0.4 | 390.00 | 156.00 |
| 03/10/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Documented results of third quarter fraud related journal entry testing for Delphi Thermal and Interior | 1.9 | 270.00 | 513.00 |
| 03/10/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed open items list for Packard and Safety. | 0.5 | 650.00 | 325.00 |
| 03/10/06 | THOMAS, DANIEL JOSEPH | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed final assumptions memo for pension and opeb | 2.0 | 490.00 | 980.00 |

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|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/10/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Independently tested control activities within the revenue cycle of the Energy and Chassis Division for which Deloitte was unable to re-perform the test procedures conducted by management. | 2.8 | 290.00 | 812.00 |
| 03/10/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Performed testing of revenue for Electronics and Safety | 3.1 | 390.00 | 1,209.00 |
| 03/10/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Updated the audit open item matrix | 0.8 | 480.00 | 384.00 |
| 03/10/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with G. Chopko regarding Sales of Goods explanation | 0.4 | 280.00 | 112.00 |
| 03/10/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Conducted financial systems testing | 3.1 | 280.00 | 868.00 |
| 03/10/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Drafted the conclusion summary report of the segregation of duties audit test procedures performed and the results achieved by Deloitte for north American and European sap system. | 2.5 | 275.00 | 687.50 |
| 03/10/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed balance sheet variations | 2.5 | 270.00 | 675.00 |
| 03/10/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Assembled open items and document request list | 0.8 | 290.00 | 232.00 |
| 03/10/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed Bosch Rexroth debit memos with Mary Adams (Delphi) | 0.4 | 270.00 | 108.00 |
| 03/10/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with client and B. Holliday re: treasury wire testing | 0.6 | 270.00 | 162.00 |
| 03/10/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed requirements for first interim fee application | 1.1 | 650.00 | 715.00 |
| 03/10/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed RMA for possible exposure. | 3.0 | 200.00 | 600.00 |
| 03/10/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Analyzed Thermal and Interior selections for sales testing on SAP | 3.2 | 200.00 | 640.00 |
| 03/10/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Met with client to discuss credit/debit memos | 0.8 | 290.00 | 232.00 |
| 03/10/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Completed pre/post petition model audit program for Automotive Holdings Group | 0.5 | 270.00 | 135.00 |
| 03/10/06 | SZALONY, SCOTT P | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed open items listing and updated as necessary | 1.0 | 440.00 | 440.00 |
| 03/10/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed and documented the follow up response received on the negative response for Steering Access Listing test. | 2.0 | 275.00 | 550.00 |
| 03/10/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Documented procedures relating to the demographic data for the pension plans | 1.5 | 270.00 | 405.00 |
| 03/10/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Continued documentation of Revenue testing | 2.0 | 290.00 | 580.00 |
| 03/10/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Updated open items list | 0.5 | 270.00 | 135.00 |
| 03/10/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Discussed security administration testing for financial applications with D Tauro | 0.8 | 480.00 | 384.00 |
| 03/10/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Tie inventory counts to perpetual | 1.3 | 200.00 | 260.00 |
| 03/10/06 | UNDERWOOD, DAWN RENE | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Updated audit status summary | 0.8 | 270.00 | 216.00 |
| 03/10/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Met with R Roland to discuss Total Sector Assets walkthrough. | 1.0 | 360.00 | 360.00 |
| 03/11/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Completed documentation on pre and post liability split for items reversed out of pre petition amounts for Energy & Chassis | 0.8 | 270.00 | 216.00 |
| 03/11/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Prepared documentation requests for headquarters fixed asset controls testing | 1.0 | 360.00 | 360.00 |
| 03/11/06 | RIEGLING, RYAN J | ASSOCIATE | INTERNAL CONTROL TESTING | Participated in internal control team Sarbanes testing status meeting V. Ziemke, R. Noetzel, M. Kargela, D. Rhoades, R. Reigling, A. Ruhlig, L. Tropea | 2.5 | 290.00 | 725.00 |

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| DATE | NAME | TITLE | CATEGORY | DESCRIPTION OF ACTIVITY | HOURS | RATE | TOTAL |
|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/11/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Participated in internal control team Sarbanes testing status meeting V. Ziemke, M. Kargela, D. Rhoades, R. Reigning, A. Ruhlig, and L. Tropea | 2.5 | 450.00 | 1,125.00 |
| 03/11/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Participated in conference call with J. Urbaniak and A. Miller re: status of 2005 international tax audit | 0.5 | 525.00 | 262.50 |
| 03/11/06 | SZALONY, SCOTT P | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Prepared for and attended weekly senior and manager audit status meeting with D. Moyer, K. Fleming, C. Alsager, A. Bacarella, J. Badie, D. Ralbusky, and K. Urek | 1.2 | 440.00 | 528.00 |
| 03/11/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared accounts payable workpapers for headquarters division based on information received from Delphi staff | 1.2 | 240.00 | 288.00 |
| 03/11/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented financial performance business process controls | 2.7 | 280.00 | 756.00 |
| 03/11/06 | TROPEA, LEONARD A | SENIOR MANAGER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Reviewed Auburn hills data center summary memo | 0.4 | 525.00 | 210.00 |
| 03/11/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Reviewed and submitted subsequent requests regarding warranty reserves testing for Delphi Product and Service Solutions | 1.3 | 270.00 | 351.00 |
| 03/11/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Performed Revenue Reliance Testing | 2.0 | 290.00 | 580.00 |
| 03/11/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Contacted client re: missing journal vouchers needed for testing | 1.8 | 200.00 | 360.00 |
| 03/11/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Discussed corporate accounting open items with J Walker and S Warnack | 0.8 | 480.00 | 384.00 |
| 03/11/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared derivative workpapers for commodities testing | 2.9 | 200.00 | 580.00 |
| 03/11/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Gathered 2004 tax contingency and 2005 tax rate reconciliation information for J. Urbaniak | 0.6 | 525.00 | 315.00 |
| 03/11/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented Corporate accounting controls | 2.4 | 280.00 | 672.00 |
| 03/11/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed and documented client prepared assumption memo for benefit liabilities | 3.8 | 270.00 | 1,026.00 |
| 03/11/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed operation selection workpaper and prepared listing for client | 3.1 | 200.00 | 620.00 |
| 03/11/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed property depreciation reserve for impairment with E. Hoch | 0.3 | 440.00 | 132.00 |
| 03/11/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Met with seniors and managers of job for update meeting | 1.2 | 270.00 | 324.00 |
| 03/11/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed November 2005 deferred tax analysis | 2.1 | 525.00 | 1,102.50 |
| 03/11/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Performed audit procedures on wire room selections for accounts payable | 3.1 | 490.00 | 1,519.00 |
| 03/11/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed support given for fixed asset depreciation and maintenance expenses for headquarters | 0.5 | 270.00 | 135.00 |
| 03/11/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Prepared summary of warranty balances for 1997 to 2004. | 2.1 | 650.00 | 1,365.00 |
| 03/11/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed variances of Trade Accounts Payable | 0.4 | 270.00 | 108.00 |
| 03/11/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Evaluated property rollforwards provided for both Thermal and Interior trial balances for final testing | 2.5 | 270.00 | 675.00 |
| 03/11/06 | MOYER, DENNY L | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Prepared for and met with managers and seniors re: audit status update | 1.2 | 490.00 | 588.00 |
| 03/11/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed variances of Notes Payable | 0.5 | 270.00 | 135.00 |
| 03/11/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Referenced and labeled wire room subsequent disbursements supporting documentation | 1.7 | 300.00 | 510.00 |

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|----------|---------------------------|------------------|---|--|-------|--------|----------|
| 03/11/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Independently tested control activities within the revenue cycle of the Energy and Chassis Division for which Deloitte was unable to re-perform the test procedures conducted by management. | 0.6 | 290.00 | 174.00 |
| 03/11/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Performed treasury subsequent disbursements testing | 3.2 | 300.00 | 960.00 |
| 03/11/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Prepared listing of open requests and open testing notes for Energy and Chassis inventory testing | 1.5 | 450.00 | 675.00 |
| 03/11/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Answered questions re: business cycle testing at Packard | 0.6 | 480.00 | 288.00 |
| 03/11/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared manual workpapers for testing of divisional allocated expenses for headquarters testing | 1.2 | 270.00 | 324.00 |
| 03/11/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed variances of Accrued Payroll | 0.5 | 270.00 | 135.00 |
| 03/11/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed headquarters' expenditure cycle testing workpapers | 2.5 | 280.00 | 700.00 |
| 03/11/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Prepared open items and follow up testing procedures document. | 3.0 | 360.00 | 1,080.00 |
| 03/11/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed inventory valuation testing | 2.1 | 390.00 | 819.00 |
| 03/11/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed cancelled trades receivable listing and related testing | 3.9 | 270.00 | 1,053.00 |
| 03/11/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Signed off on all manual workpapers. | 0.5 | 360.00 | 180.00 |
| 03/11/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Discussed Thermal and Interior fraud related journal entry testing with E. Schrot | 0.5 | 270.00 | 135.00 |
| 03/11/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Reviewed accounting considerations and documentation for property audit procedures | 0.6 | 390.00 | 234.00 |
| 03/11/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Assessed adequacy of test procedures performed by management on revenue cycle for Energy and Chassis Division to determine whether reliance can be taken. | 1.2 | 290.00 | 348.00 |
| 03/11/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Agreed precious metal selection to trade summary for accounting | 1.9 | 270.00 | 513.00 |
| 03/11/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and attended Delphi status update meeting with managers and seniors | 1.2 | 270.00 | 324.00 |
| 03/11/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Met with C. Snyder re: treasury and headquarter manual work paper | 0.5 | 280.00 | 140.00 |
| 03/11/06 | FLEMING, KATHERINE EVELYN | MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Met with D. Moyer and S. Szalony to discuss senior and staff priorities | 1.0 | 390.00 | 390.00 |
| 03/11/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Prepared for and attended consultation discussion re: Energy and Chassis inventory testing | 0.5 | 450.00 | 225.00 |
| 03/11/06 | MOYER, DENNY L | SENIOR MANAGER | INTERNAL CONTROL TESTING | Performed control testing procedures on wire room selections | 1.6 | 490.00 | 784.00 |
| 03/11/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Documented explanations provided for accrued liabilities for Energy & Chassis | 1.8 | 270.00 | 486.00 |
| 03/11/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed status of business cycle testing and aligned staff to open items | 0.3 | 480.00 | 144.00 |
| 03/11/06 | TROPEA, LEONARD A | SENIOR MANAGER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Reviewed energy and safety open items listing | 0.6 | 525.00 | 315.00 |
| 03/11/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Prepared detail open items listing for all audit areas for Delphi Product and Service Solutions | 0.3 | 270.00 | 81.00 |
| 03/11/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed income statement testing | 2.4 | 390.00 | 936.00 |
| 03/11/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed energy and chassis year end tooling ledger | 2.0 | 440.00 | 880.00 |
| 03/11/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Met with W Popiel re: treasury and headquarter manual work papers | 0.5 | 480.00 | 240.00 |
| 03/11/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures | 1.5 | 525.00 | 787.50 |
| 03/11/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the financial systems walkthrough testing | 1.6 | 480.00 | 768.00 |

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|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/11/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY | Comparison of leadsheets to Hyperion trial balance download given Delphi's late entries | 2.5 | 240.00 | 600.00 |
| 03/11/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Evaluated differences of recurring consolidated journal vouchers from 2004 to 2005 | 2.7 | 270.00 | 729.00 |
| 03/11/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Performed testing of revenue for Electronics and Safety | 3.0 | 390.00 | 1,170.00 |
| 03/11/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed responses from client re: actuary follow up questions | 0.6 | 270.00 | 162.00 |
| 03/11/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed variances between 12/31/04 and 12/31/05 for current and noncurrent assets | 3.9 | 270.00 | 1,053.00 |
| 03/11/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Prepared open items and follow up testing procedures document. | 2.0 | 360.00 | 720.00 |
| 03/11/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Maintained open items list as of 3/10/06 for update | 3.8 | 200.00 | 760.00 |
| 03/11/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Discussed Thermal and Interior roller mill journal entry for statements of auditing standards 99 testing with K. Urek | 0.6 | 200.00 | 120.00 |
| 03/11/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed process documentation for headquarters fixed asset | 2.5 | 360.00 | 900.00 |
| 03/11/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed e-mail re: Delphi business process testing | 1.2 | 480.00 | 576.00 |
| 03/11/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed and submitted subsequent requests regarding sales testing for Delphi Medical Systems | 2.1 | 270.00 | 567.00 |
| 03/11/06 | MOYER, DENNY L | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Prepared for and met with K. Fleming and S. Szalony re: audit prioritization for staff | 1.0 | 490.00 | 490.00 |
| 03/11/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Attended internal control team Sarbanes testing status meeting with R. noetzel, M. Kargela, D. Rhoades, R. Reigling, A. Ruhlig and L. Tropea | 2.5 | 480.00 | 1,200.00 |
| 03/11/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Prepared for and met with managers and seniors re: weekly update meeting | 1.5 | 270.00 | 405.00 |
| 03/11/06 | TROPEA, LEONARD A | SENIOR MANAGER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Reviewed resource model for testing at Packard | 0.7 | 525.00 | 367.50 |
| 03/11/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented results of information received for accounts payable subsequent disbursement testing | 2.9 | 240.00 | 696.00 |
| 03/11/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Participated in internal control team Sarbanes testing status meeting V.Zeimke, R. Noetzel, M. Kargela, D. Rhoades, R. Reigling, A. Ruhlig, L. Tropea | 2.5 | 390.00 | 975.00 |
| 03/11/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Revised open items list as of 3/10/06 for update | 3.7 | 200.00 | 740.00 |
| 03/11/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Participated in Internal control team Sarbanes testing status meeting V. Ziemke, R. Noetzel, M. Kargela, D. Rhoades, R. Reigling, A. Ruhlig, L. tropea | 2.5 | 525.00 | 1,312.50 |
| 03/11/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Reconciled Headquarters' treasury manual workpapers to electronic file in AS/3 | 1.0 | 280.00 | 280.00 |
| 03/11/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed information received for subsequent disbursement selections for headquarters division | 1.7 | 240.00 | 408.00 |
| 03/11/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Reperformed procedures executed by management to test internal controls in the revenue cycle of the Energy and Chassis Division. | 1.2 | 290.00 | 348.00 |
| 03/11/06 | SZALONY, SCOTT P | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Met with D. Moyer and K. Fleming re: allocation of resources to audit areas and engagement priorities | 1.0 | 440.00 | 440.00 |
| 03/11/06 | BEATTY, JACK W | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reconciled inventory test counts to the priced inventory compilation | 1.5 | 340.00 | 510.00 |
| 03/11/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed final property additions workpaper for Energy & Chassis | 2.9 | 270.00 | 783.00 |

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|----------|---------------------------|------------------|---|--|-------|--------|----------|
| 03/11/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Answered questions re: benchmark process for Packard inventory business process | 0.4 | 480.00 | 192.00 |
| 03/11/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and attended meeting with E Ludtke re: headquarters operation selection documentation | 0.6 | 270.00 | 162.00 |
| 03/11/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Fixed Assets Reliance Testing | 2.0 | 290.00 | 580.00 |
| 03/11/06 | TROPEA, LEONARD A | SENIOR MANAGER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Reviewed Charlotte data center summary memo | 0.2 | 525.00 | 105.00 |
| 03/11/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | INTERNAL CONTROL TESTING | Prepared for status update meeting | 0.4 | 280.00 | 112.00 |
| 03/11/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared analysis of accrued payroll liabilities for consolidated Delphi entity | 0.7 | 240.00 | 168.00 |
| 03/11/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Documented responses from the client re: incurred but not reported liabilities questions | 2.5 | 270.00 | 675.00 |
| 03/11/06 | URBANIAK, JULIE JOHNSON | MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Discussed audit procedures and status of open items related to income taxes with R. Favor and A. Miller | 0.5 | 525.00 | 262.50 |
| 03/11/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed revised walk of warranty accrual from spin date to 12/31/04 | 1.2 | 650.00 | 780.00 |
| 03/11/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Resolved Corporate Accounting review notes. | 2.0 | 360.00 | 720.00 |
| 03/11/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Reconciled Headquarters' financial reporting manual workpapers to electronic file in AS/2 | 2.0 | 280.00 | 560.00 |
| 03/11/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Continued documenting inventory cycle manuals | 3.1 | 280.00 | 868.00 |
| 03/11/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Referenced and labeled treasury subsequent disbursements supporting documentation | 1.1 | 300.00 | 330.00 |
| 03/11/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed variances of Special Compensation | 0.3 | 270.00 | 81.00 |
| 03/11/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Participated in internal control team Sarbanes testing status meeting with V. Ziemke, R. Noetzel, M. Kargela, D. Rhoades, R. Riegling, A. Ruhlig, L. Tropea. | 2.5 | 290.00 | 725.00 |
| 03/11/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the financial systems control effectiveness testing | 3.7 | 480.00 | 1,776.00 |
| 03/11/06 | FLEMING, KATHERINE EVELYN | MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Participated in weekly status meeting with D. Moyer, S. Szalony, J. Badie, A. Bacarella, D. Ralbusky, K. Urek, and C. Alsager | 1.2 | 390.00 | 468.00 |
| 03/11/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Answered questions re: application controls testing at all divisions | 0.5 | 480.00 | 240.00 |
| 03/11/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Researched Thermal and Interior return materials selections in SAP | 3.1 | 200.00 | 620.00 |
| 03/11/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and participated in meeting with J.Badie re: HQ operations selection documentation | 0.6 | 200.00 | 120.00 |
| 03/11/06 | JIAN, SHULING | ASSOCIATE | SAS 99 / JOURNAL ENTRY TESTING | Finished the documentation and imported into as2 for the system and product in data processing system for quarter four | 1.8 | 280.00 | 504.00 |
| 03/11/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented settlement detail for year end trade follow up | 1.5 | 240.00 | 360.00 |
| 03/11/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Met with engagement seniors and managers re: status of audit and outlook for following week | 1.2 | 270.00 | 324.00 |
| 03/11/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Documented Thermal and Interior return materials selections | 2.4 | 200.00 | 480.00 |
| 03/11/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Created corporate accounting business process work papers | 1.7 | 280.00 | 476.00 |
| 03/11/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Agreed client support for year end fluctuations to the outstanding trade listing | 2.1 | 240.00 | 504.00 |
| 03/11/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Finalize documentation of manual workpapers. | 1.0 | 360.00 | 360.00 |
| 03/11/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Prepared for and attended consultation discussion re: Delphi rollforward testing | 0.5 | 450.00 | 225.00 |

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| DATE | NAME | TITLE | CATEGORY | DESCRIPTION OF ACTIVITY | HOURS | RATE | TOTAL |
|----------|---------------------------|------------------|---|--|-------|--------|----------|
| 03/11/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed variances of pension charges | 0.4 | 270.00 | 108.00 |
| 03/11/06 | WALKER, JACQUELINE M | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Discussed Headquarters cash reconciliation with C Snyder. | 0.8 | 360.00 | 288.00 |
| 03/11/06 | FLEMING, KATHERINE EVELYN | MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed priority lists and prepared for meetings with seniors and managers | 0.6 | 390.00 | 234.00 |
| 03/11/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Updated deficiency list for headquarters financial reporting | 1.0 | 360.00 | 360.00 |
| 03/11/06 | MILLER, ASHLEY ELAINE | SENIOR ASSOCIATE | AUDIT PROCEDURES ON INCOME TAXES | Discussed audit procedures and status of open items related to income taxes with R Favor and J. Urbaniak | 0.5 | 390.00 | 195.00 |
| 03/11/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed the detail status of the benefit liability testings and determined appropriate documentation | 0.6 | 390.00 | 234.00 |
| 03/11/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | INTERNAL CONTROL TESTING | Attended Sarbanes team status update with V. Ziemke, R. Noetzel, M. Kargela, R. Reigling, A. Ruhlig, L. Tropea | 2.5 | 280.00 | 700.00 |
| 03/11/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES PLANNING AND DEVELOPMENT | Attended meeting with D Moyer, S Salzony, K Flemming, D Ralbusky, K Urek, A Bacarella, C Alsager, and S Lovelady regarding audit status update for the entire Delphi audit | 1.2 | 270.00 | 324.00 |
| 03/12/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed staffing levels on divisions and headquarter areas. | 0.5 | 650.00 | 325.00 |
| 03/12/06 | AUGHTON, JEFFERY S | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed status of headquarters audit areas. | 0.5 | 650.00 | 325.00 |
| 03/13/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Documented the necessary changes on the supporting documentation gathered to support the exceptions noted on the Steering Access List testing to close the open review items | 3.8 | 275.00 | 1,045.00 |
| 03/13/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed and determined procedures for repair and maintenance expense testing for Energy & Chassis | 1.4 | 270.00 | 378.00 |
| 03/13/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed trade settlement detail provided by client | 2.5 | 240.00 | 600.00 |
| 03/13/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed and updated fixed assets construction work in progress testing for Energy & Chassis | 2.9 | 270.00 | 783.00 |
| 03/13/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed open item regarding special tooling testing with K. Ferrer, Manager | 0.3 | 200.00 | 60.00 |
| 03/13/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Discussed financial systems control testing for users with submit access with C Snyder | 0.6 | 280.00 | 168.00 |
| 03/13/06 | AUGHTON, JEFFERY S | PARTNER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed status of Packard testing and open issues. | 0.4 | 650.00 | 260.00 |
| 03/13/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed selection documentation for remaining headquarter operations testing | 1.6 | 200.00 | 320.00 |
| 03/13/06 | AUGHTON, JEFFERY S | PARTNER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed status of E&C testing and open issues. | 0.6 | 650.00 | 390.00 |
| 03/13/06 | SZALONY, SCOTT P | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Responded to questions from participating offices and updated list of outstanding reports to be received | 1.0 | 440.00 | 440.00 |
| 03/13/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed staff workpapers re: summary schedules for the international pension plans | 1.7 | 270.00 | 459.00 |
| 03/13/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Made subselections for the other post employment benefit testing procedures | 0.5 | 270.00 | 135.00 |
| 03/13/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Discussed with client headquarter treasury control testing | 1.0 | 360.00 | 360.00 |
| 03/13/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Met with partner to summarize control activities that could be deemed ineffective across divisions | 0.5 | 525.00 | 262.50 |

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|----------|---------------------------|------------------|---|---|-------|--------|----------|
| 03/13/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed Safeguarding of Assets workpapers | 1.2 | 290.00 | 348.00 |
| 03/13/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed the test procedures and results documented for the treasury, general ledger and financial reporting applications provided by C. Snyder | 2.2 | 275.00 | 605.00 |
| 03/13/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed fluctuation in plant headcount at Delphi plants in Athens and Tuscaloosa, Alabama with plant personnel | 1.6 | 270.00 | 432.00 |
| 03/13/06 | AUGHTON, JEFFERY S | PARTNER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed status of Aftermarket testing and open issues. | 0.5 | 650.00 | 325.00 |
| 03/13/06 | BRENMAN, MILANA | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Updated open item listing and submitted to Deloitte and Touche Detroit | 1.2 | 240.00 | 288.00 |
| 03/13/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed additional selection for sub disbursement testing at year end | 0.6 | 390.00 | 234.00 |
| 03/13/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed variance for Accrued Sundry account | 0.6 | 270.00 | 162.00 |
| 03/13/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed natural gas hedge accounting | 1.4 | 270.00 | 378.00 |
| 03/13/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed impairment rollforward for Energy & Chassis | 1.3 | 270.00 | 351.00 |
| 03/13/06 | STICKLINSKI, PATRICIA A | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Developed programs for Oct 05 select vendors open liabilities | 3.5 | 450.00 | 1,575.00 |
| 03/13/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Discussed with B. Murray reconciliation between Fidelity and pension administration | 0.2 | 270.00 | 54.00 |
| 03/13/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed special tooling ledger, proposed question regarding credit balances and obtained understanding of impaired asset depreciation expense offset account | 3.0 | 440.00 | 1,320.00 |
| 03/13/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Met with D Petties (Delphi) in regards to headquarter employee cost control testing | 0.5 | 480.00 | 240.00 |
| 03/13/06 | STRZEMPEK, ERIC MATTHEW | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Communicated understanding of fixed asset testing related to capital spending | 1.0 | 280.00 | 280.00 |
| 03/13/06 | TROPEA, LEONARD A | SENIOR MANAGER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Initiated review of inter company loans walkthrough for the headquarters treasury group | 3.6 | 525.00 | 1,890.00 |
| 03/13/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Began reliance testing on Safeguarding of Assets | 0.9 | 290.00 | 261.00 |
| 03/13/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Answered questions from team re: Packard business process testing | 0.4 | 480.00 | 192.00 |
| 03/13/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Performed and documented procedures on Thermal and Interior impaired fixed assets | 2.2 | 270.00 | 594.00 |
| 03/13/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed pre-petition classification | 3.5 | 390.00 | 1,365.00 |
| 03/13/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed questions concerning the incurred but not reported audit procedures | 0.6 | 390.00 | 234.00 |
| 03/13/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR STEERING | Reviewed Steering workpapers and cleared review notes | 1.9 | 490.00 | 931.00 |
| 03/13/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Created work papers for corporate account other employee benefits controls | 1.2 | 280.00 | 336.00 |
| 03/13/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented corporate accounting testing documentation for other employee benefits | 2.2 | 280.00 | 616.00 |
| 03/13/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Documented special tools testing sample AR1210 | 3.9 | 390.00 | 1,521.00 |
| 03/13/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with C. Zerull, Packard Assistant Director, regarding internal control | 0.5 | 280.00 | 140.00 |
| 03/13/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed and updated fixed assets addition testing for Energy & Chassis | 2.6 | 270.00 | 702.00 |

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|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/13/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed fixed asset testing documentation for Packard | 3.6 | 390.00 | 1,404.00 |
| 03/13/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Reviewed contracts selected for testing at the Steering division | 0.3 | 270.00 | 81.00 |
| 03/13/06 | UNDERWOOD, DAWN RENE | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Documented journal entries | 3.9 | 270.00 | 1,053.00 |
| 03/13/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed variance of Long Term Outside liability account | 0.6 | 270.00 | 162.00 |
| 03/13/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Agreed inventory counts into SAP to ensure accuracy. | 3.5 | 200.00 | 700.00 |
| 03/13/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed prior year warranty data for SEC letter dated January 5, 2006 | 3.1 | 650.00 | 2,015.00 |
| 03/13/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed samples collected for sales return testing | 0.9 | 280.00 | 252.00 |
| 03/13/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Prepared for and attended consultation discussion with Delphi Management re: Packard testing | 1.5 | 450.00 | 675.00 |
| 03/13/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed supporting documentation for treasury disbursements | 1.2 | 300.00 | 360.00 |
| 03/13/06 | STICKLINSKI, PATRICIA A | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Created reports for Oct 05 select vendors open liabilities | 2.8 | 450.00 | 1,260.00 |
| 03/13/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed & updated open notes by Manager regarding sub disbursement AP testing | 1.1 | 280.00 | 308.00 |
| 03/13/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Prepared and sent our account payable selections for the Steering division | 0.2 | 270.00 | 54.00 |
| 03/13/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed segregation of duties memo to support the audit | 2.3 | 525.00 | 1,207.50 |
| 03/13/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed account reconciliation received from client for Energy & Chassis | 1.1 | 200.00 | 220.00 |
| 03/13/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed testing of royalty contracts | 2.4 | 390.00 | 936.00 |
| 03/13/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed fixed assets final leadsheet for Energy & Chassis | 0.6 | 270.00 | 162.00 |
| 03/13/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Reviewed and developed subsequent requests related to internet sales accounting for Delphi Product and Service Solutions | 1.8 | 270.00 | 486.00 |
| 03/13/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented derivatives commodities analytic | 1.7 | 240.00 | 408.00 |
| 03/13/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR AHG | Met with client re: testing procedures for plant closing expense accounts at Automotive Holdings Group | 1.1 | 240.00 | 264.00 |
| 03/13/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Discussed priorities and audit status with partners and managers | 1.2 | 650.00 | 780.00 |
| 03/13/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Performed audit procedures on wire room disbursements and related accounting | 3.8 | 490.00 | 1,862.00 |
| 03/13/06 | LIVORSI, THOMAS J | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared actuarial review of IBNR liability | 2.3 | 525.00 | 1,207.50 |
| 03/13/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Prepared for and attended meeting re: business process conclusions with D. Balis | 1.4 | 480.00 | 672.00 |
| 03/13/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Updated audit status report | 2.6 | 390.00 | 1,014.00 |
| 03/13/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed year-end testing pre & post liability balances | 1.2 | 390.00 | 468.00 |
| 03/13/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Completed memo documenting our procedures re: the pension and other post employment benefit assumptions set for the year end valuation | 1.3 | 270.00 | 351.00 |

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| 03/13/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Began reliance testing on Expenditures | 0.8 | 290.00 | 232.00 |
| 03/13/06 | BRENNAN, MILANA | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Followed up with K.Frantz on lease testing and supporting documentation received | 3.8 | 240.00 | 912.00 |
| 03/13/06 | LIVORSI, THOMAS J | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared actuarial review of FAAS 112 liability | 2.2 | 525.00 | 1,155.00 |
| 03/13/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Discussed account receivable follow up questions for Steering division with D. Gustin | 0.2 | 270.00 | 54.00 |
| 03/13/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Finalized all testing open items for all testing areas at Steering division | 1.3 | 280.00 | 364.00 |
| 03/13/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Documented Inventory cycle controls | 2.6 | 280.00 | 728.00 |
| 03/13/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Created spreadsheet to detail financial accounting standard 88 Mexican detail received from J. Dokho and summary disclosure sheet | 2.6 | 200.00 | 520.00 |
| 03/13/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed variance of Minority Interest account | 0.6 | 270.00 | 162.00 |
| 03/13/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed commodity settlement details for year-end | 3.9 | 270.00 | 1,053.00 |
| 03/13/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Met with D. Bayles to discuss reliance issues during the Saginaw steering internal controls audit | 0.8 | 525.00 | 420.00 |
| 03/13/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Requested and obtained documentation for headquarter fixed asset control testing | 2.5 | 360.00 | 900.00 |
| 03/13/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Closed notes re: Delphi Products and Service Solutions allowance for doubtful accounts | 1.8 | 240.00 | 432.00 |
| 03/13/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and participated in meeting with client re: journal voucher recording December accruals | 1.2 | 200.00 | 240.00 |
| 03/13/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Initiated review of Core Team of Packard Employee Cost workpapers | 2.0 | 450.00 | 900.00 |
| 03/13/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Formulated an initial listing of items expected to be necessary to obtain from the client for independent testing of controls in the inventory cycle for Packard Division | 2.8 | 290.00 | 812.00 |
| 03/13/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Worked with M. McDonald, Delphi, on obsolete inventory questions | 3.5 | 280.00 | 980.00 |
| 03/13/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Prepared the headquarter financial accounting benchmarking analysis | 2.3 | 480.00 | 1,104.00 |
| 03/13/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Cleared review notes on materials pricing testing | 3.2 | 200.00 | 640.00 |
| 03/13/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Met with financial analyst and requested account reconciliations for impairment rollforward work paper for Energy & Chassis | 0.4 | 200.00 | 80.00 |
| 03/13/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on Repairs and Maintenance Expense analysis | 1.5 | 200.00 | 300.00 |
| 03/13/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Answered questions from team re: energy and chassis business process testing | 0.6 | 480.00 | 288.00 |
| 03/13/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Documented benefit liabilities summary schedule as of year end | 0.5 | 270.00 | 135.00 |
| 03/13/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed variance of Warranty account | 0.6 | 270.00 | 162.00 |
| 03/13/06 | STRZEMPEK, ERIC MATTHEW | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Created updated open items list | 0.6 | 280.00 | 168.00 |
| 03/13/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed explanation from S. Reinhart, Manager for Analytic review | 0.5 | 280.00 | 140.00 |
| 03/13/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with N. Leach, AP Analyst regarding date of accrual for AP testing | 0.4 | 280.00 | 112.00 |

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|----------|--------------------------|------------------|---|---|-------|--------|----------|
| 03/13/06 | TROPEA, LEONARD A | SENIOR MANAGER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Reviewed request list for energy and chassis audit to identify the issues with the revenue recognition sample | 1.7 | 525.00 | 892.50 |
| 03/13/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Began review of Delphi Singapore intercompany loan hedge details and accounting | 1.7 | 270.00 | 459.00 |
| 03/13/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared accounts payable search for unrecorded liabilities workpapers for Delphi consolidated entity | 3.8 | 240.00 | 912.00 |
| 03/13/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Prepared the headquarter expenditure benchmarking analysis | 2.6 | 480.00 | 1,248.00 |
| 03/13/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Updated the fee application for the comments from D. Moyer, additional time for Dec/Jan Fee App | 3.0 | 375.00 | 1,125.00 |
| 03/13/06 | TANIELIAN, KEVORK KRIKOR | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Prepared 3/11/2006 open items list for distribution to client | 1.6 | 290.00 | 464.00 |
| 03/13/06 | STRZEMPEK, ERIC MATTHEW | ASSOCIATE | INTERNAL CONTROL TESTING | Read and responded to email regarding the Delphi engagement control testing | 2.7 | 280.00 | 756.00 |
| 03/13/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Met with D. Bayles and V. Ziemke to discuss controls that Deloitte has deemed ineffective | 1.0 | 525.00 | 525.00 |
| 03/13/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed accounting memo for all new leases and purchase accounting related to Delphi Medical Systems | 0.8 | 270.00 | 216.00 |
| 03/13/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed and updated fixed assets disposal testing for Energy & Chassis | 0.8 | 270.00 | 216.00 |
| 03/13/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented Brazil foreign exchange accounting | 2.1 | 240.00 | 504.00 |
| 03/13/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed with client natural gas hedge accounting | 1.3 | 270.00 | 351.00 |
| 03/13/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed open items for property and priorities for Energy & Chassis | 1.6 | 200.00 | 320.00 |
| 03/13/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Began reliance testing on Financial reporting | 1.0 | 290.00 | 290.00 |
| 03/13/06 | THOMAS, DANIEL JOSEPH | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed updated welfare disclosures | 3.9 | 490.00 | 1,911.00 |
| 03/13/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed Delphi accounting for cash in transit | 0.4 | 490.00 | 196.00 |
| 03/13/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Reviewed Thermal and Interior return materials testing price discrepancies | 2.9 | 200.00 | 580.00 |
| 03/13/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed staff workpapers re: summary schedules for the United States pension plans | 3.1 | 270.00 | 837.00 |
| 03/13/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Answered questions from team re: fixed assets business process testing for headquarters | 0.6 | 480.00 | 288.00 |
| 03/13/06 | GROZDANOVSKI, NATALI | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Performed back-up of 2004 and 2005 audit files on 3/13/06 | 0.8 | 100.00 | 80.00 |
| 03/13/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed information received for unrecorded liabilities workpapers for Delphi consolidated entity | 1.6 | 240.00 | 384.00 |
| 03/13/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Updated Open Item list | 0.2 | 280.00 | 56.00 |
| 03/13/06 | STEINER, ROBERT C JR | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Consulted on special attrition plan accounting | 0.5 | 670.00 | 335.00 |
| 03/13/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed Financial Reporting workpapers | 1.7 | 290.00 | 493.00 |
| 03/13/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Requested additional support from S. Reinhart, Manager | 0.3 | 280.00 | 84.00 |

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|----------|-----------------------------|------------------|---|---|-------|--------|----------|
| 03/13/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Researched discontinued hedge guidance and applied to Delphi | 2.1 | 270.00 | 567.00 |
| 03/13/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Performed analysis on outstanding liability per vendor for wire room disbursement testing | 3.1 | 270.00 | 837.00 |
| 03/13/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Requested and prepared documentation for headquarter treasury control testing | 1.5 | 360.00 | 540.00 |
| 03/13/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed and documented known variances of operation accounts at headquarters | 2.3 | 270.00 | 621.00 |
| 03/13/06 | SCHROT, ERICA LYNNE | ASSOCIATE | SAS 99 / JOURNAL ENTRY TESTING | Documented statements of auditing standards 99 journal entries | 3.8 | 200.00 | 760.00 |
| 03/13/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Followed-up on open items for both Inventory and Financial Reporting cycle | 1.2 | 280.00 | 336.00 |
| 03/13/06 | STRZEMPEK, ERIC MATTHEW | ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Updated control testing template to identify which control were selected for performance testing | 1.8 | 280.00 | 504.00 |
| 03/13/06 | TANIELIAN, KEVORK KRIKOR | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Updated open items list for 3/11/2006 | 3.0 | 290.00 | 870.00 |
| 03/13/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Documented inventory testing. | 3.5 | 200.00 | 700.00 |
| 03/13/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed and prepared documentation for headquarter fixed asset control testing | 2.0 | 360.00 | 720.00 |
| 03/13/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Gained an understanding of the control framework for inventory cycle for Packard Division to determine which controls should be selected for independent testing to efficiently obtain coverage of control objectives | 1.2 | 290.00 | 348.00 |
| 03/13/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Discussed headquarter fixed asset control testing with S Warnack | 0.5 | 480.00 | 240.00 |
| 03/13/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed mapping of controls tested at automated computer services | 0.3 | 480.00 | 144.00 |
| 03/13/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Requested information re: support of journal vouchers from client | 1.8 | 200.00 | 360.00 |
| 03/13/06 | STICKLINSKI, PATRICIA A | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Created reports for Dec 05 detail by select vendor analysis | 2.7 | 450.00 | 1,215.00 |
| 03/13/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Had conversation with A. Bianco to discuss missing Packard information | 0.4 | 525.00 | 210.00 |
| 03/13/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Prepared the headquarter employee cost benchmarking analysis | 3.4 | 480.00 | 1,632.00 |
| 03/13/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Contacted remaining plant contacts for property and documented information obtained for Energy & Chassis | 1.4 | 200.00 | 280.00 |
| 03/13/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Reviewed open items list for Steering division and discussed with B. Krauseneck | 0.5 | 270.00 | 135.00 |
| 03/13/06 | SASSO, ANTHONY V | DIRECTOR | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Provided accounting consultation, reviewed memo and discussed with M Crowley | 1.1 | 670.00 | 737.00 |
| 03/13/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Prepared for and discussed special tooling and depreciation offset accounts with client and E. Hoch | 1.5 | 440.00 | 660.00 |
| 03/13/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Performed analysis on detail of outstanding liabilities per vendor for subsequent disbursement testing | 2.7 | 270.00 | 729.00 |
| 03/13/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Created work papers for corporate accounting pensions | 0.8 | 280.00 | 224.00 |
| 03/13/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Performed treasury subsequent disbursements testing | 2.3 | 300.00 | 690.00 |
| 03/13/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed headquarter fixed asset control testing | 0.6 | 480.00 | 288.00 |
| 03/13/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed rollforward procedures performed by Delphi core team | 0.4 | 480.00 | 192.00 |
| 03/13/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Analyzed impairment rollforward for Energy & Chassis | 1.2 | 200.00 | 240.00 |
| 03/13/06 | LAUDERMILCH, STEVEN WILLIAM | SENIOR MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Provided SCMS data request follow-up | 0.2 | 525.00 | 105.00 |
| 03/13/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed and updated Sales Revenue workpaper | 0.9 | 280.00 | 252.00 |

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|----------|---------------------------|------------------|---|---|-------|--------|----------|
| 03/13/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Updated workpapers for headquarter treasury control testing | 1.0 | 360.00 | 360.00 |
| 03/13/06 | UNDERWOOD, DAWN RENE | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Documented the results of receivable testing | 1.3 | 270.00 | 351.00 |
| 03/13/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed work performed on pre and post petition liabilities | 2.0 | 280.00 | 560.00 |
| 03/13/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Met with client re: depreciation expense offset accounts for Energy and Chassis | 0.9 | 240.00 | 216.00 |
| 03/13/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Documented special tools quarterly adjustment for Q3 2005 | 2.5 | 390.00 | 975.00 |
| 03/13/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Prepared workpapers for Delphi Saginaw Steering division property accounts | 3.2 | 240.00 | 768.00 |
| 03/13/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed Q3 & Q4 deficiencies list | 1.8 | 280.00 | 504.00 |
| 03/13/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and attended meeting with R. Reimnick re: allied imbalances | 1.0 | 440.00 | 440.00 |
| 03/13/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Drafted entries for fixed asset disposal based on our understanding of the Dovebid process | 1.0 | 440.00 | 440.00 |
| 03/13/06 | GROZDANOVSKI, NATALI | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Printed and distributed Pension Inquiry life-to-date (Client Analysis Detail Report) and distributed to D. Moyer for review | 0.7 | 100.00 | 70.00 |
| 03/13/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and met with client re: wire room audit procedures | 0.6 | 490.00 | 294.00 |
| 03/13/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Determined and updated status of business process testing re: Thermal and Interior and Delphi Product Safety and Services | 0.8 | 480.00 | 384.00 |
| 03/13/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Reviewed warranty accrual for Steering | 0.5 | 270.00 | 135.00 |
| 03/13/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Coordinated with client legal staff to provide requested information. | 3.9 | 390.00 | 1,521.00 |
| 03/13/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Cleared property notes | 0.5 | 200.00 | 100.00 |
| 03/13/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in discussion with J.Badie re: Journal Voucher testing for information technology contracts | 0.8 | 200.00 | 160.00 |
| 03/13/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Discussed headquarter fixed asset control testing with C. Snyder | 0.5 | 360.00 | 180.00 |
| 03/13/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Documented grandfathered liability accounts as discussed with K. Jones | 0.4 | 270.00 | 108.00 |
| 03/13/06 | JAIN, ASHOK K | PRINCIPAL | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Participated in internal meeting to review progress, timing/milestone dates | 2.0 | 750.00 | 1,500.00 |
| 03/13/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Revised construction work in progress work paper and closed review notes for Energy & Chassis | 1.9 | 200.00 | 380.00 |
| 03/13/06 | AUGHTON, JEFFERY S | PARTNER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed Delphi's & GM's master separation and employee matters agreements for discussion of warranty matters. | 3.1 | 650.00 | 2,015.00 |
| 03/13/06 | MOYER, DENNY L | SENIOR MANAGER | PREPARATION OF FEE/EXPENSE APPLICATIONS | Reviewed current materials for December and January fee application | 2.2 | 490.00 | 1,078.00 |
| 03/13/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DPSS | Reviewed Delphi Product & Systems Solutions workpapers and cleared review notes | 1.1 | 490.00 | 539.00 |
| 03/13/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR AHG | Documented income statement review procedures for Automotive Holdings Group fourth quarter review | 3.8 | 240.00 | 912.00 |
| 03/13/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Updated open item list for Energy & Chassis | 0.5 | 270.00 | 135.00 |
| 03/13/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Sent emails requesting meetings for the headquarters' safeguarding of Assets | 1.0 | 280.00 | 280.00 |
| 03/13/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed supporting documentation for Microsoft contract invoices | 3.1 | 200.00 | 620.00 |
| 03/13/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared listing of journal vouchers per client contact depending on their department | 2.6 | 200.00 | 520.00 |

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|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/13/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Revised fixed assets additions work paper and closed review notes for Energy & Chassis | 1.4 | 200.00 | 280.00 |
| 03/13/06 | HOCH, ERIN NICOLE | ASSOCIATE | AUDIT PROCEDURES FOR AHG | Formatted Automotive Holdings Group fourth quarter review work paper for testing | 2.7 | 240.00 | 648.00 |
| 03/13/06 | WANG, NING | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Assisted in the December 2005 IBNR liability review | 0.5 | 305.00 | 152.50 |
| 03/13/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Discussed Thermal and Interior journal entry testing selection with R. Burrell | 0.4 | 200.00 | 80.00 |
| 03/13/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed with client cancelled trades and collectibility | 0.6 | 270.00 | 162.00 |
| 03/13/06 | AUGHTON, JEFFERY S | PARTNER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Researched asset retirement obligation accounting related leases. | 1.7 | 650.00 | 1,105.00 |
| 03/13/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Documented Sales Return for post & prior 12/31/05 | 2.1 | 280.00 | 588.00 |
| 03/13/06 | SPRINGER, RICK | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed resources/timing of Deloitte valuation review team for SFAS 142 and SFAS 144 analysis | 2.5 | 375.00 | 937.50 |
| 03/13/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Reviewed Core Team of Packard Treasury workpapers | 3.0 | 450.00 | 1,350.00 |
| 03/13/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed supporting documentation received for sales testing related to Delphi Medical Systems and made specific requests for sales transactions | 2.5 | 270.00 | 675.00 |
| 03/13/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Performed testing of fixed assets for Packard | 3.8 | 390.00 | 1,482.00 |
| 03/13/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Documented the necessary changes on the supporting documentation gathered to support the exceptions noted on the Segregation of Duties Independent Validation testing to close the open review items | 2.0 | 275.00 | 550.00 |
| 03/13/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | INTERNAL CONTROL TESTING | Updated Inventory cycle analysis for all divisions | 1.2 | 280.00 | 336.00 |
| 03/13/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Reviewed the Delphi Feb Data and followed up with Hermitage for additional data | 1.0 | 375.00 | 375.00 |
| 03/13/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Discussed with K. Fleming regarding requests from the Delphi legal department | 1.3 | 650.00 | 845.00 |
| 03/13/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Updated disposal of capitalized maintenance in property testing | 1.8 | 200.00 | 360.00 |
| 03/13/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Cleared notes re: Foreign exchange derivative testing | 1.6 | 240.00 | 384.00 |
| 03/13/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Followed-up on open items for Inventory cycle and updated status list | 3.1 | 280.00 | 868.00 |
| 03/13/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed questions drafted re: consideration given by a vendor to a customer | 1.0 | 440.00 | 440.00 |
| 03/13/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed Expenditures workpapers | 1.8 | 290.00 | 522.00 |
| 03/13/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and participated in meeting with Julie Schmidt re: Delphi derivatives testing | 1.1 | 240.00 | 264.00 |
| 03/13/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Reviewed Packard Treasury re-performance testing workpapers | 1.5 | 450.00 | 675.00 |
| 03/13/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Tested Accounts Payable for February | 2.3 | 270.00 | 621.00 |
| 03/13/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed headquarters' safeguarding of assets control framework | 3.0 | 280.00 | 840.00 |
| 03/13/06 | TANIELIAN, KEVORK KRIKOR | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Consolidated open items list for 3/11/2006 | 3.9 | 290.00 | 1,131.00 |
| 03/13/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Performed analytical review of Delphi Technologies Inc trial balance | 1.4 | 300.00 | 420.00 |
| 03/13/06 | GROZDANOVSKI, NATALI | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Printed accounting round-ups and distributed to J. Aughton for review | 0.4 | 100.00 | 40.00 |
| 03/13/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented corporate accounting testing documentation for pensions | 2.6 | 280.00 | 728.00 |

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|----------|--------------------------|------------------|---|---|-------|--------|----------|
| 03/13/06 | UNDERWOOD, DAWN RENE | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed support for journal entries | 3.6 | 270.00 | 972.00 |
| 03/13/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and attended meeting with E Ludtke re: journal voucher testing for information technology contracts at headquarters | 0.8 | 270.00 | 216.00 |
| 03/13/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed assigned workload of staff members | 0.6 | 480.00 | 288.00 |
| 03/13/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Assessed control testing conducted by management on inventory cycle for Packard Division to determine whether management appropriately selected samples that could be used for Deloitte's independent testing | 3.7 | 290.00 | 1,073.00 |
| 03/13/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed variance for Training funds account | 0.6 | 270.00 | 162.00 |
| 03/13/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Prepared testing and walkthrough templates for headquarters' safeguarding of assets control framework | 3.0 | 280.00 | 840.00 |
| 03/13/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Discussed Thermal and Interior journal entry testing selection with D. Travis | 0.6 | 200.00 | 120.00 |
| 03/13/06 | LEHNER, JOANNA C | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Performed analysis of potential error for prepaid tooling | 0.5 | 390.00 | 195.00 |
| 03/13/06 | BRENMAN, MILANA | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed client documentation and tested translation adjustment for investments | 2.0 | 240.00 | 480.00 |
| 03/13/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed accounts payable selection testing | 0.8 | 280.00 | 224.00 |
| 03/13/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed headquarters' expenditure cycle manual workpapers for completeness | 2.0 | 280.00 | 560.00 |
| 03/13/06 | SZALONY, SCOTT P | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed the list of open items for Delphi Technologies | 1.0 | 440.00 | 440.00 |
| 03/13/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented explanation of allied imbalances selections | 1.0 | 440.00 | 440.00 |
| 03/13/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on accrued liabilities testing | 1.5 | 200.00 | 300.00 |
| 03/13/06 | STRZEMPEK, ERIC MATTHEW | ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Created deficiency tracker template for expenditure control testing | 1.4 | 280.00 | 392.00 |
| 03/13/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Placed phone calls requesting meetings for the headquarters' safeguarding of Assets | 1.0 | 280.00 | 280.00 |
| 03/13/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed corporate accounting control walkthroughs and testing and assessed what needed to be completed | 3.2 | 280.00 | 896.00 |
| 03/13/06 | STICKLINSKI, PATRICIA A | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Developed programs for Dec 05 detail by select vendor analysis | 3.4 | 450.00 | 1,530.00 |
| 03/13/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Recalculated warranty accrual | 2.3 | 200.00 | 460.00 |
| 03/13/06 | PETERSON, JOHN D G | MANAGER | PREPARATION OF FEE/EXPENSE APPLICATIONS | Continued review of controller datasets re: November for fluxing and reconciliation | 0.3 | 500.00 | 150.00 |
| 03/13/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Discussed with client headquarter fixed asset control testing | 2.5 | 360.00 | 900.00 |
| 03/13/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Initiated communication re: Energy and Chassis business process testing status | 0.2 | 480.00 | 96.00 |
| 03/13/06 | MOYER, DENNY L | SENIOR MANAGER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed Delphi engagement for accuracy and engagement economics | 1.1 | 490.00 | 539.00 |
| 03/13/06 | STRZEMPEK, ERIC MATTHEW | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Created updated open items list | 0.9 | 280.00 | 252.00 |
| 03/13/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed reconciliations of accounts payable between general ledger and receivables ledger | 3.1 | 300.00 | 930.00 |
| 03/13/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed and responded to audit of income taxes e-mails | 0.4 | 525.00 | 210.00 |
| 03/13/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Performed and documented procedures on Thermal and Interior negative inventory | 2.3 | 270.00 | 621.00 |

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| DATE | NAME | TITLE | CATEGORY | DESCRIPTION OF ACTIVITY | HOURS | RATE | TOTAL |
|----------|-------------------------|------------------|---|---|-------|--------|----------|
| 03/13/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Documented Q3 Quarterly Internal Control procedures | 1.2 | 280.00 | 336.00 |
| 03/13/06 | CROWLEY, MARK J | PARTNER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Reviewed audit findings related to property at the Thermal and Interior division | 2.0 | 650.00 | 1,300.00 |
| 03/13/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Documented special tools testing sample AR0536 | 3.8 | 390.00 | 1,482.00 |
| 03/13/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed workpapers to determine remaining information needed for the data reconciliation for demographic information | 0.7 | 270.00 | 189.00 |
| 03/13/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Documented understanding of accounts payable reconciling items | 3.5 | 280.00 | 980.00 |
| 03/13/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared workpapers for accounts receivable subsequent disbursement testing for Delphi consolidated entity | 2.4 | 240.00 | 576.00 |
| 03/13/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures | 0.7 | 525.00 | 367.50 |
| 03/13/06 | CROWLEY, MARK J | PARTNER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Reviewed activity in the prior year warranty accounts | 3.5 | 650.00 | 2,275.00 |
| 03/13/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed physical inventory cut-off | 0.4 | 390.00 | 156.00 |
| 03/13/06 | AUGHTON, JEFFERY S | PARTNER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed status of Saginaw testing and open issues. | 0.3 | 650.00 | 195.00 |
| 03/13/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed documentation from F. Nance, Director of Internal Audit | 0.5 | 280.00 | 140.00 |
| 03/13/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on special tooling AR0536 amortization analysis | 2.2 | 200.00 | 440.00 |
| 03/13/06 | GROZDANOVSKI, NATALI | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Printed and distributed SEC Restatement life-to-date (Client Analysis Detail Report) to D. Moyer for review | 0.7 | 100.00 | 70.00 |
| 03/13/06 | UNDERWOOD, DAWN RENE | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Documented results of receivable testing | 0.2 | 270.00 | 54.00 |
| 03/13/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed management assessment to determine if workpapers could be used for testing of Inventory cycle | 0.6 | 280.00 | 168.00 |
| 03/13/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Updated documentation in impairment rollforward for Energy & Chassis | 2.1 | 200.00 | 420.00 |
| 03/13/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed e-mail re: Delphi business process testing | 3.2 | 480.00 | 1,536.00 |
| 03/13/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Discussed financial systems control testing for users with "submit" access with J Green | 0.6 | 480.00 | 288.00 |
| 03/13/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Tested Accounts Payable for January | 3.9 | 270.00 | 1,053.00 |
| 03/13/06 | LIVORSI, THOMAS J | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared actuarial review of FAAS 112 liability | 3.1 | 525.00 | 1,627.50 |
| 03/13/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Discussed Thermal and Interior return materials selection follow-up questions with C Harvey | 0.7 | 200.00 | 140.00 |
| 03/13/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Obtained 4Q05 journal entries from Greg Anderson | 0.3 | 270.00 | 81.00 |
| 03/14/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented testing of Malaysia trade | 1.1 | 270.00 | 297.00 |
| 03/14/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Finished analyzing Accounts Payable for Feb 2006 | 0.9 | 270.00 | 243.00 |
| 03/14/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Updated listing of all unconfirmed accounts for all areas | 2.3 | 200.00 | 460.00 |
| 03/14/06 | STICKLINSKI, PATRICIA A | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Developed ACL readins for active and inactive pension plans | 3.1 | 450.00 | 1,395.00 |

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|----------|--------------------------|------------------|---|---|-------|--------|----------|
| 03/14/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and participated in meeting with J.Badie and client re: journal voucher EWA01, EWA02, & EWA03 for headquarters operations testing | 2.4 | 200.00 | 480.00 |
| 03/14/06 | AUGHTON, JEFFERY S | PARTNER | INTERNAL CONTROL TESTING | Coordinated testing activities with financial audit and control audit teams. | 2.1 | 650.00 | 1,365.00 |
| 03/14/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Documented the necessary changes on the supporting documentation gathered and reviewed as part of the segregation of duties testing procedures to close the open review items | 2.9 | 275.00 | 797.50 |
| 03/14/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Discussed with S. VanArsdell the telephone call with B. Brust on March 13, 2006 | 0.8 | 650.00 | 520.00 |
| 03/14/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Discussed headcount fluctuation for Delphi plants in Rochester and Lockport, New York with plant personnel | 1.6 | 270.00 | 432.00 |
| 03/14/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Edited Sales Revenue work paper | 1.7 | 280.00 | 476.00 |
| 03/14/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR PACKARD | Reviewed the updated information sent from the client re: special tool accounting | 0.5 | 440.00 | 220.00 |
| 03/14/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented corporate accounting other employee benefits walkthrough | 2.7 | 280.00 | 756.00 |
| 03/14/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for meeting re bank confirmations for Headquarters | 0.6 | 200.00 | 120.00 |
| 03/14/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documentation of consolidated journal voucher for accumulated translation adjustment | 1.7 | 240.00 | 408.00 |
| 03/14/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Documented information obtained from client re impairment rollforward for property for Energy & Chassis | 1.6 | 200.00 | 320.00 |
| 03/14/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Documented remediation open controls for rollforward testing | 0.5 | 280.00 | 140.00 |
| 03/14/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Created request lists for Inventory and Financial Reporting cycle | 3.5 | 280.00 | 980.00 |
| 03/14/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented various types of subsequent disbursements recorded | 2.1 | 300.00 | 630.00 |
| 03/14/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed explanation from S. Oliveira, Analyst | 0.5 | 280.00 | 140.00 |
| 03/14/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Prepared the headquarter financial accounting benchmarking analysis | 1.2 | 480.00 | 576.00 |
| 03/14/06 | STRZEMPEK, ERIC MATTHEW | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Created request list for expenditure cycle | 3.4 | 280.00 | 952.00 |
| 03/14/06 | BRENMAN, MILANA | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Addressed questions on the analytical review for the fourth quarter to W.Kwok | 0.6 | 240.00 | 144.00 |
| 03/14/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Initiated review of Packard Treasury Walkthroughs | 1.2 | 450.00 | 540.00 |
| 03/14/06 | CROWLEY, MARK J | PARTNER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Participated in audit status update meeting with L. Marion and J. Aughton | 0.5 | 650.00 | 325.00 |
| 03/14/06 | BRENMAN, MILANA | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Followed up with C.High and documented regarding outstanding items in accounts receivable testing | 3.5 | 240.00 | 840.00 |
| 03/14/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed Delphi United States pension demographic selections | 1.5 | 200.00 | 300.00 |
| 03/14/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Examined the boxes of workpapers physically in Warren, OH with the controls assurance team to find any Energy and Chassis expenditure workpapers that would need to be physically sent back to Troy, MI | 0.7 | 290.00 | 203.00 |
| 03/14/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Finalized documentation for Thermal and Interior cost of sales manual entries | 2.1 | 270.00 | 567.00 |
| 03/14/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with T. Bonanno, NA RMA Coordinator, regarding Sales Return process | 0.4 | 280.00 | 112.00 |
| 03/14/06 | UNDERWOOD, DAWN RENE | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Discussed journal entries with G. Pham | 1.5 | 270.00 | 405.00 |
| 03/14/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Answered questions re: business process testing at Packard | 0.3 | 480.00 | 144.00 |

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|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/14/06 | VAN ARSDELL, STEPHEN C | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Participated in discussion with B. Plumb to be updated on 3-13-07 conversation between R. Brust, Chair of Audit Committee and R. Steiner and B. Plumb of Deloitte & Touche | 0.8 | 620.00 | 496.00 |
| 03/14/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Continued to review staff workpapers re: summary schedules for the international pension plans | 2.4 | 270.00 | 648.00 |
| 03/14/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the headquarter expenditure cycle walkthrough control testing | 3.2 | 480.00 | 1,536.00 |
| 03/14/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed intercompany loan calculations and accounting for Sweden and Poland | 2.8 | 270.00 | 756.00 |
| 03/14/06 | AUGHTON, JEFFERY S | PARTNER | INTERNAL CONTROL TESTING | Reviewed status of control findings related to account reconciliations, journal entries, inventory and property. | 1.3 | 650.00 | 845.00 |
| 03/14/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented support received for accounts payable subsequent disbursement testing | 2.9 | 240.00 | 696.00 |
| 03/14/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Performed labor variance testing for inventory | 1.5 | 280.00 | 420.00 |
| 03/14/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared operations fluctuation analysis for headquarters | 1.2 | 270.00 | 324.00 |
| 03/14/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Tie inventory perpetual to tag detail. | 1.3 | 200.00 | 260.00 |
| 03/14/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Followed up on outstanding client deliverables relating to Delphi Technologies Inc | 0.6 | 300.00 | 180.00 |
| 03/14/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Reviewed accounting memo related to the accounting surrounding the return of R4 compressors at Delphi Product Service Solutions | 0.8 | 270.00 | 216.00 |
| 03/14/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Continued reliance testing of financial reporting | 3.0 | 290.00 | 870.00 |
| 03/14/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed Saginaw division financial reporting benchmark | 0.3 | 480.00 | 144.00 |
| 03/14/06 | STRZEMPEK, ERIC MATTHEW | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Participated in phone conversation with T. Castle regarding obtaining lease agreement for the treasury cycle | 0.4 | 280.00 | 112.00 |
| 03/14/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed business process internal controls update document | 1.7 | 525.00 | 892.50 |
| 03/14/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented support received for accounts payable unrecorded liability testing | 1.8 | 240.00 | 432.00 |
| 03/14/06 | AUGHTON, JEFFERY S | PARTNER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed status of wire room testing. | 0.5 | 650.00 | 325.00 |
| 03/14/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed and requested additional information from S. Reinhert regarding Q4 Analytic Review | 0.6 | 280.00 | 168.00 |
| 03/14/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Prepared for internal controls audit update with D. bayles | 1.2 | 525.00 | 630.00 |
| 03/14/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared wire room workpaper for review | 2.9 | 300.00 | 870.00 |
| 03/14/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Prepared for and attended meeting with J. Brooks (client) re: Dovebid and customer rebate inquires | 1.0 | 440.00 | 440.00 |
| 03/14/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with D. Vogel, AR Analyst, regarding Sales Return Policy | 0.5 | 280.00 | 140.00 |
| 03/14/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed outstanding check testing revised procedures | 1.1 | 200.00 | 220.00 |
| 03/14/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed construction work in progress for Energy & Chassis to determine appropriate classification of selections. | 0.9 | 270.00 | 243.00 |
| 03/14/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with D Moyer re: wire room subsequent disbursements testing results | 0.3 | 300.00 | 90.00 |
| 03/14/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Requested and prepared documentation for headquarter treasury control testing | 2.0 | 360.00 | 720.00 |
| 03/14/06 | THOMAS, DANIEL JOSEPH | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Began us opeb memo | 1.6 | 490.00 | 784.00 |
| 03/14/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Continued reliance testing of expenditure | 3.0 | 290.00 | 870.00 |

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|----------|---------------------------|------------------|---|--|-------|--------|----------|
| 03/14/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed status and updated to final status of saginaw files on the share drive | 1.9 | 480.00 | 912.00 |
| 03/14/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Updated workpapers for headquarter treasury control testing | 1.0 | 360.00 | 360.00 |
| 03/14/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Planned audit procedures for Michigan Single Business Tax | 0.2 | 490.00 | 98.00 |
| 03/14/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR STEERING | Reviewed Steering workpapers and cleared review notes for receivables and other assets | 0.9 | 490.00 | 441.00 |
| 03/14/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed & noted all missing explanation for Q4 Analytic Review | 0.8 | 280.00 | 224.00 |
| 03/14/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Met with client to discuss expenditure testing | 1.0 | 290.00 | 290.00 |
| 03/14/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the headquarter financial reporting control testing | 3.2 | 480.00 | 1,536.00 |
| 03/14/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Cleared review notes on ATA testing analysis | 0.4 | 390.00 | 156.00 |
| 03/14/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and participated in meeting with J.Schmidt re: derivatives settlement testing | 0.9 | 240.00 | 216.00 |
| 03/14/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Reviewed sales audit procedures for Thermal and Interior. | 1.4 | 390.00 | 546.00 |
| 03/14/06 | THOMAS, DANIEL JOSEPH | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Prepared us pension memo for review | 3.9 | 490.00 | 1,911.00 |
| 03/14/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Continued reliance testing of safeguarding of assets | 1.0 | 290.00 | 290.00 |
| 03/14/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Updated 4Q05 journal entries - asset depreciation & impairment | 0.9 | 270.00 | 243.00 |
| 03/14/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Organized documentation for journal voucher descriptions | 0.9 | 200.00 | 180.00 |
| 03/14/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Coordinated with the internal control coordinator to follow up on the open items and additional information requested for the Steering Access List testing | 1.5 | 275.00 | 412.50 |
| 03/14/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Documented Inventory cycle controls | 3.9 | 280.00 | 1,092.00 |
| 03/14/06 | MOYER, DENNY L | SENIOR MANAGER | SAS 99 / JOURNAL ENTRY TESTING | Reviewed and revised standard documentation for SAS 99 journal entry testing | 0.6 | 490.00 | 294.00 |
| 03/14/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed and prepared documentation for headquarter fixed asset control testing | 1.9 | 360.00 | 684.00 |
| 03/14/06 | FLYNN, JASON T | PRINCIPAL | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed final US pension results and audit support memo | 2.0 | 710.00 | 1,420.00 |
| 03/14/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Cleared open items related to Delphi Product and Service Solutions assets | 1.7 | 270.00 | 459.00 |
| 03/14/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Drafted walkthroughs for headquarters' safeguarding of assets physical security | 3.0 | 280.00 | 840.00 |
| 03/14/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Documented support received for accrued expenses for Energy & Chassis | 2.3 | 270.00 | 621.00 |
| 03/14/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Made additional subselections for the other post employment benefit testing procedures | 1.2 | 270.00 | 324.00 |
| 03/14/06 | VAN ARSDELL, STEPHEN C | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Participated in discussion with B. Plumb regarding his Participated in discussions with J. Sheehan of Delphi and staffing matters | 0.5 | 620.00 | 310.00 |
| 03/14/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed Watson Wyatt data reconciliation for benefit liability demographic information | 0.4 | 270.00 | 108.00 |
| 03/14/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Attended meeting re: business process conclusions with D. Balis | 1.4 | 480.00 | 672.00 |
| 03/14/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed Delphi other postretirement benefits actuarial loss and gain | 2.9 | 200.00 | 580.00 |

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| DATE | NAME | TITLE | CATEGORY | DESCRIPTION OF ACTIVITY | HOURS | RATE | TOTAL |
|----------|---------------------------|------------------|---|---|-------|--------|----------|
| 03/14/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Reviewed the Delphi management's control objective templates and process walkthrough documents to determine the test procedures for the inventory cycle | 2.5 | 275.00 | 687.50 |
| 03/14/06 | AUGHTON, JEFFERY S | PARTNER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed status of Aftermarket testing and open issues. | 0.5 | 650.00 | 325.00 |
| 03/14/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Met with energy and chassis control team to discuss documentation of request lists | 0.8 | 525.00 | 420.00 |
| 03/14/06 | STICKLINSKI, PATRICIA A | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Created programs for Oct 05 vendor analysis | 3.7 | 450.00 | 1,665.00 |
| 03/14/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Sent detailed question on warranty accrual to General Accounting Manager for Automotive Holdings Group | 0.1 | 270.00 | 27.00 |
| 03/14/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Prepared for and attended consultation discussion with Delphi Management re: Packard testing | 1.5 | 450.00 | 675.00 |
| 03/14/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documentation of derivative settlement testing | 2.2 | 240.00 | 528.00 |
| 03/14/06 | BRENMAN, MILANA | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Followed up with S.Reinhart regarding tie out of the allied inventory balances | 3.1 | 240.00 | 744.00 |
| 03/14/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Coordinated access to documents requested by Delphi legal | 0.4 | 390.00 | 156.00 |
| 03/14/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Reviewed Thermal and Interior joint venture review notes | 2.8 | 200.00 | 560.00 |
| 03/14/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR STEERING | Reviewed Steering accounting for fixed asset reserves | 1.5 | 490.00 | 735.00 |
| 03/14/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed business process scope modifications document | 0.7 | 525.00 | 367.50 |
| 03/14/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Documented corporate accounting pension walkthrough | 2.3 | 280.00 | 644.00 |
| 03/14/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the headquarter financial accounting design deficiencies | 0.5 | 480.00 | 240.00 |
| 03/14/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Reviewed Packard Employee Cost re-performance testing workpapers | 2.5 | 450.00 | 1,125.00 |
| 03/14/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Drafted walkthroughs for headquarters' safeguarding of assets access card processing | 1.5 | 280.00 | 420.00 |
| 03/14/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and attended meeting with E Ludtke and client re: journal voucher EWA01, EWA02, & EWA03 for headquarters operations testing | 2.4 | 270.00 | 648.00 |
| 03/14/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on productive inventory items testing | 2.2 | 200.00 | 440.00 |
| 03/14/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Met with Doyle Burke, Security Manager, for headquarters' safeguarding of assets walkthroughs | 2.0 | 280.00 | 560.00 |
| 03/14/06 | BRENMAN, MILANA | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Updated open item listing and submitted to Deloitte and Touche Detroit | 0.4 | 240.00 | 96.00 |
| 03/14/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Met with financial analyst for fixed assets re construction work in progress outstanding issues for Energy & Chassis | 0.4 | 200.00 | 80.00 |
| 03/14/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Listened and responded to voicemails from team re: Packard update | 0.3 | 480.00 | 144.00 |
| 03/14/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed e-mail re: Delphi business process testing | 0.4 | 480.00 | 192.00 |
| 03/14/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Debriefed through reviewing meeting minutes of meeting re: business process conclusions | 0.4 | 480.00 | 192.00 |
| 03/14/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Analyzed 3 and 4Q05 journal entries | 2.4 | 270.00 | 648.00 |
| 03/14/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Analyzed and requested additional information from N. Leach regarding materials pricing testing | 3.2 | 200.00 | 640.00 |
| 03/14/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Created open items list for Greg Anderson (Delphi - AHG) | 0.6 | 270.00 | 162.00 |
| 03/14/06 | PETERSON, JOHN D G | MANAGER | PREPARATION OF FEE/EXPENSE APPLICATIONS | Responded to project questions from A.Shrestha | 0.4 | 500.00 | 200.00 |
| 03/14/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Discussed staffing issues with S. VanArsdell | 0.5 | 650.00 | 325.00 |
| 03/14/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with Delphi staff to discuss allied account eliminations at consolidated level | 1.2 | 240.00 | 288.00 |

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|----------|--------------------------|------------------|---|---|-------|--------|----------|
| 03/14/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed November 2005 deferred tax analysis | 1.7 | 525.00 | 892.50 |
| 03/14/06 | STRZEMPEK, ERIC MATTHEW | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Created deficiency tracker for expenditure cycle | 2.0 | 280.00 | 560.00 |
| 03/14/06 | POTTER, SCOTT ALAN | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Discussed disbursements report request with G. Miller (GM Financial Shared Services) | 0.5 | 390.00 | 195.00 |
| 03/14/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Documented equipment accrual recorded at year end for the Delphi Steering division | 0.9 | 270.00 | 243.00 |
| 03/14/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed intercompany loan calculations and accounting for Singapore and Brazil | 3.1 | 270.00 | 837.00 |
| 03/14/06 | TAURO, DIMPI F | ASSOCIATE | INTERNAL CONTROL TESTING | Discussed the business process controls testing procedures to be performed for inventory and safeguarding of assets cycle for Thermal & Interior and Energy & Chassis divisions with D. Rhoades | 1.1 | 275.00 | 302.50 |
| 03/14/06 | TANIELIAN, KEVORK KRIKOR | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented audit findings related to journal voucher supporting documentation for sas 99 testing as of 12/31/2005 | 2.3 | 290.00 | 667.00 |
| 03/14/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Re-created expectation for fair values of intercompany loan hedges | 3.0 | 270.00 | 810.00 |
| 03/14/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Requested and prepared documentation for headquarter treasury control testing | 1.6 | 360.00 | 576.00 |
| 03/14/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with K. Ferrer regarding subsequent disbursement testing | 0.4 | 280.00 | 112.00 |
| 03/14/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Reperformed procedures executed by management to test internal controls in the revenue cycle of the Packard Division | 3.4 | 290.00 | 986.00 |
| 03/14/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Documented and tested the special tools amortization for FY2005 | 3.2 | 390.00 | 1,248.00 |
| 03/14/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Documented and updated construction work in progress work paper for Energy & Chassis | 1.9 | 200.00 | 380.00 |
| 03/14/06 | UNDERWOOD, DAWN RENE | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed journal entry support. | 2.3 | 270.00 | 621.00 |
| 03/14/06 | STICKLINSKI, PATRICIA A | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Created reports for Oct 05 vendor analysis | 2.1 | 450.00 | 945.00 |
| 03/14/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documentation of foreign exchange testing analytic | 2.6 | 240.00 | 624.00 |
| 03/14/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed status of energy and chassis and Packard business process testing | 0.5 | 480.00 | 240.00 |
| 03/14/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed documentation Q4 Analytic Review | 0.9 | 280.00 | 252.00 |
| 03/14/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with B Holliday re: accounts receivable reconciliations | 0.3 | 240.00 | 72.00 |
| 03/14/06 | CLARK, JILL M | MANAGER | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed journal entry testing | 3.3 | 390.00 | 1,287.00 |
| 03/14/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed audit fluctuation questions for Headquarters income statement | 0.4 | 490.00 | 196.00 |
| 03/14/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Agreed and documented Mercedes purchase order to the defective materials tag | 1.2 | 200.00 | 240.00 |
| 03/14/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed and edited Q4 Analytic Review open notes | 2.6 | 280.00 | 728.00 |
| 03/14/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed audit methodology regarding wire room subsequent disbursements | 0.4 | 490.00 | 196.00 |
| 03/14/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with M. Bernmen regarding Q4 Analytic Review | 0.6 | 280.00 | 168.00 |
| 03/14/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with G. Borelli, Analyst, regarding Q4 Analytic Review | 0.4 | 280.00 | 112.00 |
| 03/14/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed all of the headquarter and corporate control & design deficiencies | 1.5 | 480.00 | 720.00 |

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|----------|---------------------------|------------------|---|--|-------|--------|----------|
| 03/14/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Examined audit work personally conducted at the Energy and Chassis division and formulated a listing of all items requested by the client in the past, all open requests, and all anticipated future requests to use in discussion with the Deloitte financial audit | 2.2 | 290.00 | 638.00 |
| 03/14/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Met with Fixed Assets Supervisor to discuss open item list and made additional requests for Energy & Chassis | 0.6 | 270.00 | 162.00 |
| 03/14/06 | CROWLEY, MARK J | PARTNER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Reviewed DIP financing agreement/amendment and evaluated impact on financial statements | 3.8 | 650.00 | 2,470.00 |
| 03/14/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Met with J. Sheehan to discuss his involvement in reviewing the work of the assistant controller | 0.8 | 650.00 | 520.00 |
| 03/14/06 | UNDERWOOD, DAWN RENE | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Documented results of receivable testing | 3.7 | 270.00 | 999.00 |
| 03/14/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Updated Packard team with scope changes | 0.8 | 480.00 | 384.00 |
| 03/14/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Reviewed settlement letter regarding receivables at Delphi Product and Service Solutions | 0.6 | 270.00 | 162.00 |
| 03/14/06 | AUGHTON, JEFFERY S | PARTNER | INTERNAL CONTROL TESTING | Met with D. Bayles for weekly internal controls audit update. | 1.5 | 650.00 | 975.00 |
| 03/14/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Discussed the status of open items for Energy and Chassis Division for revenue and fixed asset cycles to ensure that duplication of efforts was not made between the Deloitte financial audit and Deloitte controls assurance teams | 1.0 | 290.00 | 290.00 |
| 03/14/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Updated 4Q05 journal entries - asset transfer from Japan, discussed with Dean Unrue (Delphi - E&C) | 3.1 | 270.00 | 837.00 |
| 03/14/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Met with D. Bayles for weekly internal controls audit update | 1.5 | 525.00 | 787.50 |
| 03/14/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Reviewed accounting considerations and documentation for depreciation of property | 0.6 | 390.00 | 234.00 |
| 03/14/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Drafted follow up questions re: warranty at the Delphi Steering division to provide to client | 1.4 | 270.00 | 378.00 |
| 03/14/06 | CROWLEY, MARK J | PARTNER | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Reviewed audit workpapers and open accounting issues related to Thermal and Interior division | 3.5 | 650.00 | 2,275.00 |
| 03/14/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed corporate accounting open notes for financial reporting | 1.3 | 525.00 | 682.50 |
| 03/14/06 | TANIELIAN, KEVORK KRIKOR | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Updated open items list for 3/11/2006 and distributed to Deloitte auditors | 1.0 | 290.00 | 290.00 |
| 03/14/06 | SCHROT, ERICA LYNNE | ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Documented Delphi United States pension demographic selections | 2.6 | 200.00 | 520.00 |
| 03/14/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Initiated review of Packard Employee Cost Benchmarking | 2.0 | 450.00 | 900.00 |
| 03/14/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Closed open notes re: Delphi foreign exchange derivatives testing | 1.3 | 240.00 | 312.00 |
| 03/14/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Drafted questions of Dovebid process for fixed asset accounting | 1.5 | 440.00 | 660.00 |
| 03/14/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Discussed detail benefit testing procedures with S. Kappler for other post employment testing | 0.6 | 270.00 | 162.00 |
| 03/14/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Documented support received for payables selections for Energy & Chassis | 0.7 | 270.00 | 189.00 |
| 03/14/06 | STICKLINSKI, PATRICIA A | MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed AS/2 binders for DACOR processing | 1.0 | 450.00 | 450.00 |
| 03/14/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Cleared review notes on investments interim lead sheet | 0.4 | 390.00 | 156.00 |
| 03/14/06 | GROZDANOVSKI, NATALI | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Printed all accounting memo's in AS2 (10300's section) and distributed to D. Moyer for review on 3/14/06 | 2.6 | 100.00 | 260.00 |

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|----------|---------------------------|------------------|---|--|-------|--------|----------|
| 03/14/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Reviewed pre-petition and post-petition accruals for accuracy. | 1.0 | 200.00 | 200.00 |
| 03/14/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed property model audit program for Energy & Chassis | 2.3 | 270.00 | 621.00 |
| 03/14/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed invoices received for accounts payable subsequent disbursement testing | 3.4 | 240.00 | 816.00 |
| 03/14/06 | TROPEA, LEONARD A | SENIOR MANAGER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Completed review of inter company loans walkthrough from the headquarters treasury group | 1.3 | 525.00 | 682.50 |
| 03/14/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Met with internal control coordinator to discuss testing | 0.5 | 290.00 | 145.00 |
| 03/14/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Met with S Zmuda re: accounts receivable reconciliations | 0.3 | 300.00 | 90.00 |
| 03/14/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Prepared for and met with T. Wilkes to discuss non-productive inventory items testing | 1.4 | 200.00 | 280.00 |
| 03/14/06 | WARNACK, SARAH A | SENIOR ASSOCIATE | INTERNAL CONTROL TESTING | Discussed with client headquarter fixed asset control testing | 2.5 | 360.00 | 900.00 |
| 03/14/06 | FAVOR, RICHARD A | SENIOR MANAGER | AUDIT PROCEDURES ON INCOME TAXES | Reviewed Deloitte member firm Schedule H submissions | 2.8 | 525.00 | 1,470.00 |
| 03/14/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Created open items list for Accounts Payable Jan & Feb | 0.6 | 270.00 | 162.00 |
| 03/14/06 | SHRESTHA, ASHISH A | SENIOR ASSOCIATE | PREPARATION OF FEE/EXPENSE APPLICATIONS | Drafted comments for D. Moyer review on Delphi Dec/Jan Fee App | 1.0 | 375.00 | 375.00 |
| 03/14/06 | BACARELLA, ANGELA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed hedge designation details and referencing for intercompany loan hedges for France | 2.2 | 270.00 | 594.00 |
| 03/14/06 | LOVELADY, SUSAN L | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed with Gordon Halleck, Manager Systems and Special Projects, the calculation of catch up depreciation | 0.4 | 270.00 | 108.00 |
| 03/14/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed reconciliations of accounts payable between general ledger and receivables ledger | 3.7 | 300.00 | 1,110.00 |
| 03/14/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR STEERING | Reviewed Steering workpapers and cleared review notes for accrued expenses and fixed assets | 3.8 | 490.00 | 1,862.00 |
| 03/14/06 | GROZDANOVSKI, NATALI | ASSOCIATE | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Performed back-up of 2004 and 2005 audit files on 3/14/06 | 0.8 | 100.00 | 80.00 |
| 03/14/06 | HOLLIDAY, BRADLEY SEAN | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared document summarizing findings of wire room subsequent disbursements testing | 1.1 | 300.00 | 330.00 |
| 03/14/06 | TANIELIAN, KEVORK KRIKOR | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Analyzed validity of journal voucher supporting documentation selected for sas 99 testing as of 12/31/2005 | 2.5 | 290.00 | 725.00 |
| 03/14/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Updated open items list for Energy & Chassis | 0.4 | 270.00 | 108.00 |
| 03/14/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Obtained information from Systems Applications and Product in Data Processing System for amortization calculation for special tools for Energy & Chassis | 1.7 | 200.00 | 340.00 |
| 03/14/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DPSS | Reviewed supporting documentation received for warranty analysis at Delphi Product and Service Solutions | 1.4 | 270.00 | 378.00 |
| 03/14/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Researched and documented treatment of asset sale for Delphi Steering | 1.2 | 270.00 | 324.00 |
| 03/14/06 | TROPEA, LEONARD A | SENIOR MANAGER | INTERNAL CONTROL TESTING | Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures | 0.7 | 525.00 | 367.50 |
| 03/14/06 | MOYER, DENNY L | SENIOR MANAGER | AUDIT PROCEDURES FOR DPSS | Reviewed Delphi Product & Systems Solutions accounting for inventory and customer promotional reserves | 1.2 | 490.00 | 588.00 |
| 03/14/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Met with K. McCoy re: fixed assets testing questions to finalize procedures for Energy & Chassis | 1.6 | 270.00 | 432.00 |
| 03/14/06 | FLEMING, KATHERINE EVELYN | MANAGER | AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS | Reviewed the audit procedures to be performed on benefit payments for retirees medical, dental and vision | 0.8 | 390.00 | 312.00 |

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| DATE | NAME | TITLE | CATEGORY | DESCRIPTION OF ACTIVITY | HOURS | RATE | TOTAL |
|----------|--------------------------|------------------|---|---|-------|--------|----------|
| 03/14/06 | TROPEA, LEONARD A | SENIOR MANAGER | REVIEW OF AUDIT WORKPAPERS AND SUPERVISION | Edited request list for energy and chassis audit for meeting with S. Szalony | 2.4 | 525.00 | 1,260.00 |
| 03/14/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed open notes internal control checklist | 0.5 | 280.00 | 140.00 |
| 03/14/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Discussed open property and special tooling audit items and questions with B. Plumb | 0.5 | 440.00 | 220.00 |
| 03/14/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Tested pre-petition and post-petition accruals to ensure proper classification. | 2.5 | 200.00 | 500.00 |
| 03/14/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Cleared review notes on investments - rollforward testing | 0.5 | 390.00 | 195.00 |
| 03/14/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Tested upfront customer receipts | 2.5 | 280.00 | 700.00 |
| 03/14/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Assembled document request list | 1.0 | 290.00 | 290.00 |
| 03/14/06 | FERRER, KIM ANN G | MANAGER | AUDIT PROCEDURES FOR PACKARD | Documented special tools quarterly adjustment for Q1 2005 | 2.1 | 390.00 | 819.00 |
| 03/14/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Updated test program for fixed assets for Packard | 3.8 | 390.00 | 1,482.00 |
| 03/14/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed the information provided by client re: jobs bank expense calculation as of December 31, 2005 | 0.5 | 440.00 | 220.00 |
| 03/14/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Discussed pension and other employee benefits with B Cammuso. | 2.1 | 280.00 | 588.00 |
| 03/14/06 | BRENNAN, MILANA | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed sales returns testing with W.Kwok | 0.4 | 240.00 | 96.00 |
| 03/14/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Closed manager review notes for Delphi Steering | 1.4 | 270.00 | 378.00 |
| 03/14/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and attended meeting with client regarding warranty reserve sufficiency and subsidy receivable issues for Delphi Product and Service Solutions | 1.9 | 270.00 | 513.00 |
| 03/14/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed management memo and calculation re: significant subsidiary test and financial statement presentation | 2.0 | 440.00 | 880.00 |
| 03/14/06 | KARGELA, MICHAEL W | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed updated core team testing documentation for Packard | 3.9 | 390.00 | 1,521.00 |
| 03/14/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Documented specific identified risks for property as discovered during our testing for Energy & Chassis | 1.3 | 270.00 | 351.00 |
| 03/14/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Documented and prepared analysis of Delphi liability to record post employment benefits | 2.6 | 270.00 | 702.00 |
| 03/14/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR AHG | Updated open item list for Automotive Holdings Group | 0.1 | 270.00 | 27.00 |
| 03/14/06 | PLUMB, BROCK E | PARTNER | ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT | Reviewed progress on audit of FAS 112 accrual for Jobs Bank | 1.1 | 650.00 | 715.00 |
| 03/14/06 | AUGHTON, JEFFERY S | PARTNER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed detail of asset retirement obligation study. | 2.8 | 650.00 | 1,820.00 |
| 03/14/06 | STRZEMPEK, ERIC MATTHEW | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Created control testing templates for expenditure cycle testing | 2.9 | 280.00 | 812.00 |
| 03/14/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Gained understanding of warranty accrual reconciliations | 3.5 | 280.00 | 980.00 |
| 03/14/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Developed scoping memo re: Delphi business process scope changes | 0.7 | 480.00 | 336.00 |
| 03/14/06 | SNYDER, CLAYTON A | MANAGER | INTERNAL CONTROL TESTING | Reviewed the headquarter financial reporting walkthrough testing | 2.3 | 480.00 | 1,104.00 |
| 03/14/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Revised fixed assets additions work paper to include new information obtained from client for Energy & Chassis | 2.1 | 200.00 | 420.00 |
| 03/14/06 | RIEGLING, RYAN J | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Initiated independent testing of expenditure | 2.0 | 290.00 | 580.00 |
| 03/14/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed prior period memos and calculation of jobs bank expense to determine consistency of calculation and assumptions utilized | 1.5 | 440.00 | 660.00 |

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|----------|--------------------------|------------------|---|--|-------|--------|----------|
| 03/14/06 | RUHLIG, AARON VAUGHAN | ASSOCIATE | INTERNAL CONTROL TESTING | Assessed adequacy of test procedures performed by management on revenue cycle for Packard Division to determine whether a reliance strategy can be taken on the work conducted by management following re-performance procedures | 3.8 | 290.00 | 1,102.00 |
| 03/14/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Documented sales selections. | 1.5 | 200.00 | 300.00 |
| 03/14/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Updated Open Item list | 0.3 | 280.00 | 84.00 |
| 03/14/06 | STAMENKOVIC, MIODRAG | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Worked on Q2 amortization analysis provided by J. Lowry, FA Accountant | 2.2 | 200.00 | 440.00 |
| 03/14/06 | SCHROEDER, AMANDA JEANNE | ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Tested post-petition accruals for timing accuracy. | 4.0 | 200.00 | 800.00 |
| 03/14/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Updated staff schedules re: Delphi audit | 0.4 | 480.00 | 192.00 |
| 03/14/06 | UNDERWOOD, DAWN RENE | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Documented results of journal entry testing | 2.5 | 270.00 | 675.00 |
| 03/14/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and participated in meeting with H. Frank re: trade settlement testing | 0.5 | 240.00 | 120.00 |
| 03/14/06 | BADIE, JERMAINE N | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Revised audit analysis of operations fluctuations for headquarters | 0.8 | 270.00 | 216.00 |
| 03/14/06 | AUGHTON, JEFFERY S | PARTNER | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for and participated in discussion of status and issues with L. Marion and M. Crowley. | 0.9 | 650.00 | 585.00 |
| 03/14/06 | RALBUSKY, DEANNA M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR STEERING | Documented pre and post petition liability split for Delphi Steering | 2.5 | 270.00 | 675.00 |
| 03/14/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Reviewed Sales Return work paper for per and post 12/31/05 | 2.0 | 280.00 | 560.00 |
| 03/14/06 | HAMILTON, BRIAN J | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ELECTRONICS & SAFETY | Followed up on review notes for journal entry testing | 1.5 | 280.00 | 420.00 |
| 03/14/06 | ALSAGER, CHRISTINA C | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Reviewed calculation of extrapolated error for depreciation on 2005 additions for Energy & Chassis | 0.4 | 270.00 | 108.00 |
| 03/14/06 | GREEN, JONATHAN DAVID | ASSOCIATE | INTERNAL CONTROL TESTING | Created corporate accounting work papers for pensions and other employee benefits | 0.8 | 280.00 | 224.00 |
| 03/14/06 | KWOK, WYNETTE KAKI | ASSOCIATE | AUDIT PROCEDURES FOR PACKARD | Discussed with C. Tucker, AR Analyst, regarding sales return testing | 0.5 | 280.00 | 140.00 |
| 03/14/06 | RHOADES, DAISHA KRISTI | ASSOCIATE | INTERNAL CONTROL TESTING | Discussed Inventory and Safeguarding of Assets cycle walkthroughs for Thermal and Interior and Energy and Chassis plant visits with D. Tauro | 1.1 | 280.00 | 308.00 |
| 03/14/06 | SZALONY, SCOTT P | SENIOR MANAGER | AUDIT PROCEDURES FOR ENERGY & CHASSIS | Prepared for and attended meeting with sales personnel to discuss sale contracts and arrangements | 2.0 | 440.00 | 880.00 |
| 03/14/06 | TOMAS, JOHN DIMITRI | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed journal entries for derivatives settlement testing | 1.9 | 240.00 | 456.00 |
| 03/14/06 | LUDTKE, EMILY IRENE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Prepared for meeting with client re: journal vouchers and selections | 1.7 | 200.00 | 340.00 |
| 03/14/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Prepared for and attended consultation discussion re: Packard and Energy & Chassis testing | 1.0 | 450.00 | 450.00 |
| 03/14/06 | ZIEMKE, VALERIE LEA | MANAGER | INTERNAL CONTROL TESTING | Reviewed energy and chassis open items requested | 0.3 | 480.00 | 144.00 |
| 03/14/06 | NOETZEL, RICHARD KENNETH | MANAGER | INTERNAL CONTROL TESTING | Continued review of Core Team of Packard Employee Cost workpapers | 2.5 | 450.00 | 1,125.00 |
| 03/14/06 | UREK, KYLE M | SENIOR ASSOCIATE | AUDIT PROCEDURES FOR THERMAL & INTERIOR | Finalized testing procedures for Thermal and Interior sales and cost of sales | 2.3 | 270.00 | 621.00 |
| 03/14/06 | PLUMB, BROCK E | PARTNER | INTERNAL CONTROL TESTING | Discussed with J. Aughton the status of Delphi's preliminary conclusions on internal controls and studied the analysis prepared | 2.1 | 650.00 | 1,365.00 |
| 03/14/06 | POPIEL, WALTER EDWARD II | ASSOCIATE | INTERNAL CONTROL TESTING | Met with Francis Ferguson, Security Supervisor, for headquarters' safeguarding of assets walkthroughs | 2.0 | 280.00 | 560.00 |
| 03/14/06 | ZMUDA, SHAUN STANLEY | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Reviewed invoices received for accounts payable unrecorded liability testing | 1.4 | 240.00 | 336.00 |
| 03/14/06 | MCCOY, KATHRYN ANNE | ASSOCIATE | AUDIT PROCEDURES FOR DELPHI HEADQUARTERS | Tied out bank confirmations for Headquarters | 2.4 | 200.00 | 480.00 |